



# *The Public Service Commission State of South Carolina*

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March 18, 2021

## **Commission Staff Notice of Proposed Minimum Filing Requirements for Rate Case Applications**

On October 14, 2020, the Public Service Commission opened Docket No. 2020-247-A to review the South Carolina Code of Regulations Chapter 103 Pursuant to S.C. Code Ann. § 1-23-120(J), requiring an agency to conduct a formal review of its regulations every five years.

On February 19, 2021, Commission Staff conducted its first workshop to review S.C. Code Ann. Regulations 103-800 *et seq.*, regarding Practice and Procedure. Comments were filed prior to the workshop regarding amendments and additions to the current Regulations. While considering all of the comments and recommendations filed regarding S.C. Code Ann. Regulations 103-800 *et seq.*, the Commission Staff took particular notice to the South Carolina Department of Consumer Affairs' (SCDCA) comments and recommendations regarding filing requirements for rate case applications. Specifically, the SCDCA recommended the following:

1. A company must submit with its application all supporting documents, including studies, models, workpapers, spreadsheets, tables, formulas, and data that support its requests.
2. Require uniform formatting of the application and schedules and a brief summary of the application.

In support of its recommendations, the SCDCA filed five exhibits and additional examples from various states who have adopted "Minimum Filing Requirements" (MFRs) or "Standard Filing Requirements" demonstrating these proposed recommendations. Commission Staff considered these examples in developing the following proposed MFRs for South Carolina.

Based on its internal review of the SCDCA's exhibits and additional examples, Commission Staff opted to use Florida and Arkansas as its baseline for adopting its MFRs. On February 26, 2021, the Commission Staff requested feedback from the Parties of Record in Docket No. 2020-247-A regarding Florida and Arkansas' minimum filing requirements. The Commission Staff received eight responses to its request for feedback. Based on its review of the feedback received, the Commission Staff proposes the following:

1. Adopt Florida's Minimum Filing Requirements (Appendix A) for electric and gas utilities, with the following modifications (for reference, the Excel Spreadsheet of this Appendix is [Form PSC 1026 from the Florida PSC](#)):
  - a. Remove Schedules A-4 and A-5 regarding Interim Revenue Requirements
  - b. Remove Interim Rate Relief Schedules (Schedules G-1 through G-23)
2. Adopt Arkansas' Minimum Filing Requirements (Appendix B) for Class A<sup>1</sup> Water and Wastewater utilities, with the following modifications:
  - a. Remove Schedules A-2, D-1.2, D-1.4, D-2.2, D-3.2, D-5.2, E-7, E-8, E-15, E-16, F-1.2, F-2.1, F-2.2, F-2.3, G-5.1, G-6, G-7, G-8, G-9, G-10, G-11, H-6, H-8, and H-9
3. In addition to these modifications, the Commission Staff proposes including the following requirements:
  - a. Analysis of Salaries and Wages, Format 12c, from North Carolina's MFRs (Appendix C)
  - b. Gas Storage Schedules E-15 and E-16 from Arkansas' MFRs (Appendix D) [for gas utilities only]
  - c. Weather Normalization Adjustment (Appendix E) [for gas utilities only]
  - d. Senior Executive Compensation (Appendix F)
  - e. Cost of Capital items as requested by the SCDCA:
    - i. Bond Rating – 5 Year History for Utility and Parent
    - ii. Credit Watch History – Last 5 Years for Utility and Parent
    - iii. Credit Rating Reports from Major Bond Rating Agencies for Utility and Parent – Last 5 Years
  - f. Performance and Operational Metrics:
    - i. Customers per Employee
    - ii. Customers per Mile of Distribution (or per Miles of Pipeline)
    - iii. Revenue per Employee
    - iv. Customer Satisfaction:
      1. Number of Complaints
      2. Location of Complaints
    - v. Executive Compensation Opportunity vs. Achieved

A workshop to discuss S.C. Code Ann. Reg. 103-823 regarding Applications and the Commission Staff's proposed minimum filing requirements is scheduled for **Monday, April 5, 2021 at 10:00 a.m.** The deadline to file written comments and to notify the Commission of participation in this matter is Friday, March 26, 2021. Reply comments are due by Thursday, April 1, 2021.

<sup>1</sup>Class A Water and/or Wastewater companies are defined as having annual operating income revenues greater than or equal to \$1,000,000 in accordance with the NARUC Uniform System of Accounts.

# **Appendix A**

**FLORIDA PUBLIC SERVICE COMMISSION**



**MINIMUM FILING REQUIREMENTS  
FOR  
INVESTOR-OWNED ELECTRIC UTILITIES**

PSC 1026 (12/20)  
Rule 25-6.043, F.A.C.



## FLORIDA PUBLIC SERVICE COMMISSION

## MINIMUM FILING REQUIREMENTS

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Schedule      A-1      Full Revenue Requ

Florida Public Service Commission      Explanation:

Company:

Docket No.:

Line No	Description
------------	-------------

- |    |   |
|----|---|
| 1. | Jurisdictional Adjusted Rate Base             |
| 2. | Rate of Return on Rate Base Requested         |
| 3. | Jurisdictional Net Operating Income Requested |
| 4. | Jurisdictional Adjusted Net Operating Income  |
| 5. | Net Operating Income Deficiency (Excess)      |
| 6. | Earned Rate of Return                         |
| 7. | Net Operating Income Multiplier               |
| 8. | Revenue Increase (Decrease) Requested         |

---

Supporting Schedules:

## Requirements Increase Requested

Page\_\_ of\_\_

Provide the calculation of the requested full revenue requirements increase.

Type of Data Shown:

Projected Test Year Ended

Prior Year Ended    /    /

\_\_\_\_\_ Historical Test Year Ended \_\_\_\_\_

**Witness:**

Source	Amount (000)
Schedule B-1	\$
Schedule D-1	x
Line 1 x Line 2	\$
Schedule C-1	
Line 3 - Line 4	\$
Line 4/Line 1	%
Schedule C-44	x
Line 5 x Line 7	\$

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Recap Schedules:



Schedule        A-2

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Florida Public Service Commission

Company:

Docket No.:

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					Bill Under Pr
(1)	(2)	(3)	(4)	(5)	
Typical		Base	Fuel	ECCR	
KW	KWH	Rate	Charge	Charge	

---

Customer Charge  
Demand Charge  
Energy Charge

\$/KW  
Cents/KWH

Fuel Charge	Cents/KWH
Conservation Charge	Cents/KWH
Capacity Charge	Cents/KWH or \$/KW
Environmental Charge	Cents/KWH

---

Supporting Schedules:

Full Revenue Requirements Bill Comparison - Typical Monthly Bills

Explanation: For each rate, calculate typical monthly bills for present rates and proposed rates.

Present Rates				
(6)	(7)	(8)	(9)	(10)
Capacity	Environmental	TOTAL	Base	Fuel
Charge	Charge		Rate	Charge

Present

Proposed

---

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended

Witness:

---

Bill Under Proposed Rates				Incre
(11)	(12)	(13)	(14)	(15)
ECCR	Capacity	Environmental	TOTAL	Dollars
Charge	Charge	Charge		(14)-(8)

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Recap Schedules:

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\_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_/\_\_\_\_/\_\_\_\_

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Case	Costs in Cents/KWH	
	(16)	(17)
	Percent	Present
	(15)/(8)	(8)/(2)
		Proposed
		(14)/(2)

---

## Schedule

A-3

## Summary of Ta

Florida Public Service Commission

Explanation:

Company:

Docket No.:

(1)  
Current  
Rate  
Schedule

(2)

Type of Charge

(3)

Current  
Rate

---

Supporting Schedules:



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Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.	Type o ____ F ____ F ____ F Witnes
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(4) Proposed Rate Schedule	(5) Proposed Rate
-------------------------------------	-------------------------

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Recap Schedules:

\_\_ of \_\_

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If Data Shown:

Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

is:

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(6)

Percent  
Increase

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Schedule A-4 Interim Revenue Re

Florida Public Service Commission

Explanation:

Company:

Docket No.:

Line  
No

Description

1. Jurisdictional Adjusted Rate Base
2. Rate of Return on Rate Base Requested
3. Jurisdictional Income Requested
4. Jurisdictional Adjusted Net Operating Income
5. Income Deficiency (Excess)
6. Earned Rate of Return
7. Net Operating Income Multiplier
8. Revenue Increase (Decrease) Requested

---

Supporting Schedules:

Requirements Increase Requested

Page \_\_\_ of \_\_\_

Provide the calculation of the requested interim revenue requirements increase.

Type of Data Shown:  
 \_\_\_ Projected Test Year End  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_  
 \_\_\_ Historical Test Year End  
 Witness:

Source	Amount (000)
Schedule G-2	\$
Schedule G-19a	x
Line 1 x Line 2	\$
Schedule G-7	-
Line 3 - Line 4	\$
Line 4/Line 1	%
Schedule G-18	x
Line 5 x Line 7	\$

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Recap Schedules:

Florida Public Service Commission

Company:

Docket No.:

Explanation:    For each rate, calculate typical monthly bills for present rates and proposed interim rates.

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

*INTERIM*																
Bill Under Present Rates								Bill Under Proposed Rates					Increase		Costs	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Typical		Base	Fuel	ECCR	Capacity	Environmental	TOTAL	Base	Fuel	ECCR	Capacity	Environmental	TOTAL	Dollars	Percent	Present
KW	KWH	Rate	Charge	Charge	Charge	Charge		Rate	Charge	Charge	Charge	Charge		(14)-(8)	(15)/(8)	(8)/(2)

		<u>Present</u>	<u>Proposed</u>
Customer Charge			
Demand Charge	\$/KW		
Energy Charge	Cents/KWH		
Fuel Charge	Cents/KWH		
Conservation Charge	Cents/KWH		
Capacity Charge	Cents/KWH or \$/KW		
Environmental Charge	Cents/KWH		



Cents/KWH  
(18)  
Proposed  
(14)/(2)

Schedule B-1

Adjusted Rate Base

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Florida Public Service Commission      Explanation: Provide a schedule of the 13-month  
 Company:      for the test year, the prior year and  
 Docket No.:      year. Provide the details of all adj

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	(1)	(2)	(3)
		Accumulated	Net Plant
Line	Plant in	Provision for	in Service
No.	Service	Depreciation	(1 - 2)
		and Amortization	

---

System Per Books (B-3)  
 Jurisdictional Factors  
 Jurisdictional Per Books  
Adjustments:

Total Adjustments

Adjusted Jurisdictional

---

Supporting Schedules:

Page \_\_\_ of \_\_\_

th average adjusted rate base  
d the most recent historical  
ustments on Schedule B-2.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_

Witness:

(4)	(5)	(6)	(7)	(8)	(9)
CWIP - No AFUDC	Plant Held For Future Use	Nuclear Fuel - No AFUDC (Net)	Net Utility Plant	Working Capital Allowance	Other Rate Base Items

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Recap Schedules:

<hr/>	
/	_____
/	_____
<hr/>	
(10)	
Total	
Rate Base	
<hr/>	

Schedule B-2

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Florida Public Service Commission

Company:

Docket No.:

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Line

No.

Adjustment Title

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Supporting Schedules:



## Rate Base Adjustments

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Explanation: List and explain all proposed adjustments to the 13-month average rate base for the prior year and the most recent year. List the adjustments included in the current year's rate base but not proposed in the current case for excluding them.

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Reason for Adjustment or Omission (provide supporting schedule)	(1) Adjustment Amount (000)

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Recap Schedules:

Page\_\_ of\_\_

Adjustments to the  
for the test year, the  
historical year. List  
last case that are  
e and the reasons

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

(2)

Jurisdictional  
Factor

(3)

Jurisdictional Amount of Adjustment

(1) x (2)

(000)

Schedule B-3

13 Month Av

Florida Public Service Commission

Explanation:

Company:

Docket No.:

(1)

Line No.	Account No.	Account Name	Mo/Yr
-------------	----------------	-----------------	-------

ASSETS AND OTHER DEBITS

Utility Plant:

Other Property and Investments:

Current and Accrued Assets:

Deferred Debits:

TOTAL ASSETS AND OTHER DEBITS

LIABILITIES AND OTHER CREDITS

Proprietary Capital:

Long Term Debt:

Other Noncurrent Liabilities:

Current and Accrued Liabilities:



## Average Balance Sheet - System Basis

Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

[illegible]

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Recap Schedules:

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

(10)	(11)	(12)	(13)	(14)	(15)
					Reference
					RB
					WC
					CS
				13 Month	ORP
				Average	NEU
Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr		



Schedule B-4

## Two Year His

Florida Public Service Commission

Explanation:

Company:

Docket No.:

Line  
No.Account  
No.

---

Supporting Schedules:

Historical Balance Sheet

Page \_\_\_ of \_\_\_

Provide 13-month average system balance sheets by primary account for the most recent two historical calendar years not including the historical test year if provided elsewhere.

Type of Data Shown:  
 \_\_\_ Projected Test Year  
 \_\_\_ Prior Year Ended  
 \_\_\_ Historical Test Year  
 Witness:

Account Name

Year

---

Recap Schedules:

---

Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_/\_\_\_\_/\_\_\_\_  
Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

---

Year

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Schedule B-5

Detail of Chan

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Florida Public Service Commission

Explanation:

Company:

Docket No.:

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	(1)	(2)
Line No.	Account Number	Account Name
<hr/>		

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Supporting Schedules:

ges in Rate Base

Page \_\_\_ of \_\_\_

Provide the data listed below regarding all changes in rate base primary accounts that exceed 1/20th of one percent (.0005) of total rate base and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:  
 \_\_\_ Projected Test Year  
 \_\_\_ Prior Year Ended  
 \_\_\_ Historical Test Year  
 Witness:

(3) Test Year Ended ___/___/___	(4) Prior Year Ended ___/___/___	(5) Increase / (Decrease) Amount (3)-(4) (000)	(6) Percent (5)/(4) (%)



---

Recap Schedules:

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Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_/\_\_\_\_/\_\_\_\_

Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

---

(7)

Reason(s) for Change

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Schedule B-6

Jurisdictional Separation Factors - Rate

Florida Public Service Commission

Explanation: Provide a developm  
jurisdictional separa  
for rate base for the  
the most recent hist

Company:

Docket No.:

Line No.	Description	Total Company
1.	Electric Plant in Service:	
2.	Intangible	
3.	Production:	
4.	Steam	
5.	Nuclear	
6.	Other	
7.	Total Production	
8.	Transmission:	
9.	Land and Land Rights	
10.	Structure and Improvements	
11.	Station Equipment	
12.	Towers & Fixtures	
13.	Poles & Fixtures	
14.	O.H. Conductor and Devices	
15.	U.G. Conductor and Devices	
16.	Roads and Trails	
17.	Total Transmission	
18.	Distribution:	
19.	Land and Land Rights	
20.	Structure and Improvements	
21.	Station Equipment	
22.	Poles and Fixtures	
23.	O.H. Conductors	
24.	U.G. Conduits	
25.	U.G. Conductors	
26.	Line Transformers	
27.	Services	
28.	Meters	

- 29. Street Lighting
- 30. Total Distribution
- 31. General Plant
- 32. Total Electric Gross Plant

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Supporting Schedules:

Base

Page 1 of 3

ent of  
tion factors  
e test year and  
orical year.

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

FPSC  
Jurisdictional

Jurisdictional  
Factor

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Recap Schedules:

Schedule B-6 Jurisdictional Separ

Florida Public Service Commission Explanation:

Company:

Docket No.:

Line No.	Description	Total Company
1.	Accumulated Depreciation:	
2.	Intangible	
3.	Production:	
4.	Steam	
5.	Nuclear	
6.	Other	
7.	Total Production	
8.	Transmission:	
9.	Land and Land Rights	
10.	Structure and Improvements	
11.	Station Equipment	
12.	Towers & Fixtures	
13.	Poles & Fixtures	
14.	O.H. Conductor and Devices	
15.	U.G. Conductor and Devices	
16.	Roads and Trails	
17.	Total Transmission	
18.	Distribution:	
19.	Land and Land Rights	
20.	Structure and Improvements	
21.	Station Equipment	
22.	Poles and Fixtures	
23.	O.H. Conductors	
24.	U.G. Conduits	
25.	U.G. Conductors	
26.	Line Transformers	
27.	Services	
28.	Meters	



- 29. Street Lighting
- 30. Total Distribution
- 31. General Plant
- 32. Total Electric Accumulated Depreciation

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Supporting Schedules:

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Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:  
 \_\_\_\_\_ Projected Test Year Ended  
 \_\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 \_\_\_\_\_ Historical Test Year Ended  
 Witness:

---

FPSC  
Jurisdictional

Jurisdictional  
Factor

---

---

Recap Schedules:

Schedule B-6

Jurisdictional Separ

Florida Public Service Commission

Explanation:

Company:

Docket No.:

Line No.	Description	Total Company
1.	NET PLANT IN SERVICE	
	CWIP	
2.	Production	
3.	Transmission	
4.	Distribution	
5.	Customer Accounts	
6.	Customer Services	
7.	Total CWIP	
	CWIP - NOT BEARING INTEREST	
8.	Production	
9.	Transmission	
10.	Distribution	
11.	Total CWIP Not Bearing Interest	
12.	PLANT HELD FOR FUTURE USE	
13.	UNAMORTIZED NUCLEAR SITE	
	WORKING CAPITAL	
14.	Net of Current Assets and Current Liabilities	
15.	Preliminary Survey and Investigation Charges	
16.	Prepayments	
17.	Clearing Accounts	
18.	Unamortized Deferred O & M	
19.	Injuries and Damages Reserve	
20.	Property Insurance Reserves	
21.	Other Deferred Credits & Debits	
22.	Total Working Capital	
23.	Total Adjusted Rate Base	

---

Supporting Schedules:

---

Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:  
 \_\_\_\_\_ Projected Test Year Ended \_  
 \_\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 \_\_\_\_\_ Historical Test Year Ended \_  
 Witness:

---

FPSC  
Jurisdictional

Jurisdictional  
Factor

---

---

Recap Schedules:

Schedule B-7

Plant Balances By Account and Sub-account

Florida Public Service Commission  
 Company:  
 Docket No.:

Explanation: Provide the depreciation rate for each account or sub-account to which the depreciation is being allocated. (Include Amortization of Intangibles)

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate*
----------	--	---	------------------------------

TOTAL DEPRECIABLE PLANT BALANCE

NON-DEPRECIABLE PROPERTY

MISCELLANEOUS INTANGIBLES

TOTAL PLANT BALANCE

Note:

\* Indicate Order No. and Docket No. for currently prescribed depreciation rates. If showing the derivation of the compositing. If a change in depreciation rates or disallowance of depreciation is shown, indicate the applicable depreciation rate and the applicable Rule 25-6.0436 (5) and (7)(c), Florida Administrative Code.



\*\* If data shown represents a historical calendar year, the related annual status report

---

Supporting Schedules:

ib-Account

Page \_\_\_ of \_\_\_

ation rate and plant balances for each account rich a separate depreciation rate is prescribed. n/Recovery schedule amounts) *	Type of Data Shown ___ Projected Test ___ Prior Year End ___ Historical Test Witness:
--	---

(4)	(5)	(6)	(7)
Plant	Total	Total	
Balance	Plant	Plant	Adjustments
Beg. of Year	Added	Retired	or Transfers

mposite depreciation rates are being used, supportive documentation is required to  
 nantlement accrual is being proposed, supportive documentation is required to be

: may be substituted for this schedule.

---

Recap Schedules:

---

**: : Year Ended ____/____/____ led ____/____/____ Year Ended ____/____/____	
<hr/>	
(8) Plant Balance End of Year	(9) 13-Month Average

---

o be submitted  
 submitted pursuant to

Schedule B-8

Florida Public Service Commission

Company:

Docket No.:

Line No.	Account Sub-account Number	Account Sub-account Title	Month 1 _____	Month 2 _____
-------------	----------------------------------	---------------------------------	---------------------	---------------------

TOTAL DEPRECIABLE PLANT BALANCE

NON-DEPRECIABLE PROPERTY

MISCELLANEOUS INTANGIBLES

TOTAL PLANT BALANCE

---

Supporting Schedules:

# Monthly Plant Balances Test Year - 13 Months

Explanation: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.  
(\$000)

Month 3	Month 4	Month 5	Month 6	Month 7

---

Recap Schedule



Page \_\_\_ of \_\_\_

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

Month  
8

Month  
9

Month  
10

Month  
11

Month  
12

Month 13	13-Month Average

Schedule B-9 Depreciation Reserve Balances By

Florida Public Service Commission Explanation: Provide the depreci  
Company: sub-account to which  
Docket No.: (Include Amortization)

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year
-------------	--	---	--

TOTAL DEPRECIABLE RESERVE BALANCE

NUCLEAR DECOMMISSIONING

FOSSIL DISMANTLEMENT

MISCELLANEOUS INTANGIBLES

## TOTAL RESERVE BALANCE

Note:

\* If data shown represents a historical calendar year, the related annual status report ma

---

Supporting Schedules:

y Account and Sub-Account

Page \_\_\_ of \_\_\_

ation reserve balances for each account or  
h an individual depreciation rate is applied.  
n/Recovery schedule amounts)

Type of Data Shown  
 \_\_\_ Projected Test  
 \_\_\_ Prior Year End  
 \_\_\_ Historical Test  
 Witness:

(4)	(5)	(6)	(7)
Total Depreciation Accrued	Retirements	Net Salvage	Adjustments or Transfers

---

Recap Schedules:

---

l\*:

: Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

led \_\_\_\_/\_\_\_\_/\_\_\_\_

Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

---

(8)	(9)
Accumulated	
Depreciation	13-Month
End of Year	Average

---

Schedule B-10

Florida Public Service Commission

Company:

Docket No.:

Line No.	Account Sub-account Number	Account Sub-account Title	Month 1 _____	Month 2 _____
-------------	----------------------------------	---------------------------------	---------------------	---------------------

TOTAL DEPRECIABLE RESERVE BALANCE

NUCLEAR DECOMMISSIONING

FOSSIL DISMANTLEMENT

MISCELLANEOUS INTANGIBLES



TOTAL RESERVE BALANCE

---

Supporting Schedules:

# Monthly Reserve Balances Test Year - 13 Months

Explanation: Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.  
(\$000)

Month  
3

Month  
4

Month  
5

Month  
6

Month  
7

---

Recap Schedule

Page \_\_\_ of \_\_\_

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

Month  
8

Month  
9

Month  
10

Month  
11

Month  
12

Month	13-Month
13	Average

Schedule B-11

---

Florida Public Service Commission

Company:

Docket No.:

---

Line No.	Description of Additions or (Retirements)
-------------	---

---

ADDITIONS

TOTAL ADDITIONS

RETIREMENTS

TOTAL RETIREMENTS

## TOTAL NET ADDITIONS

Note:

\* If data shown represents a historical calendar year, the related e

---

Supporting Schedules:

## Capital Additions and Retirements

Explanation: Itemize major capital additions to and retirements from plant in service in excess of 0.5% of the sum of the totals of Account 101-Electric Plant in Service, and Account 102-Completed construction not Classified for the most recent year, the test year minus one, the test year, and the test year plus one.

Test Year Minus One Year

\_\_\_\_/\_\_\_\_/\_\_\_\_

Test Year

\_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



=====

=====

Annual status report may be substituted for this schedule.

---

Recap Schedules:

n electric  
 total balance  
 t 106,  
 cent calendar  
 test year plus one.\*

Type of Data Shown\*:  
 \_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 \_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 \_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Witness:

Test Year Plus One Year  
 \_\_\_\_/\_\_\_\_/\_\_\_\_

Most Recent Calendar Year \_\_\_\_  
 (If test year is projected  
 or non-calendar year)

\_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

=====

=====

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Schedule B-12

Production Plant Additions

---

Florida Public Service Commission	Explanation: Provide production
Company:	the prior year
Docket No.:	In-Service Additions
	Availability/Reliability
	Safety, Energy
	and Maintenance

---

(A)  
Preliminary Engineering  
Growth Classification

---

Environmental  
Availability/Reliability  
Heat Rate  
Replace Existing Plant  
Safety  
Energy Conservation  
Capacity  
Aid to Construction and Maintenance  
Regulatory

Total In-Service Additions

---

Supporting Schedules:

uction plant additions for the test year and  
 that exceed 0.5% of Gross Plant. Presenting  
 Iditions classified as Environmental,  
 eliability, Heat Rate, Replace Existing Plant,  
 gy Conservation, Capacity, Aid to Construction,  
 ance and Regulatory.

Type of Data Shown:  
 \_\_\_ Projected Test Year  
 \_\_\_ Prior Year Ended \_\_\_  
 \_\_\_ Historical Test Year I  
 Witness:

(B)

Amount

\$

\_\_\_\_\_  
 \_\_\_\_\_

Recap Schedules:

Schedule B-13 Construction Work

Florida Public Service Commission Explanation:

Company:

Docket No.:

Project No.	Project Description	(1) Year End CWIP Balance	(2) Estimated Additional Project Costs
	STEAM PRODUCTION		
	Subtotal		
	NUCLEAR PRODUCTION		
	Subtotal		
	HYDRAULIC PRODUCTION		
	Subtotal		
	OTHER PRODUCTION		
	Subtotal		
	TRANSMISSION PLANT		
	Subtotal		
	DISTRIBUTION PLANT		
	Subtotal		
	GENERAL PLANT		
	Subtotal		
	TOTAL AFUDC TREATMENT		
	TOTAL RATE BASE TREATMENT		

TOTAL CWIP

---

Supporting Schedules:

rk In Progress

For each major construction project whose cost of completion exceeds 0.2 percent (.002) of gross plant, and for smaller projects within each category shown taken as a group, provide the requested data concerning projects for the test year.

(3) Total Cost of Completion	(4) Initial Project Budget Per Construction Bid	(5) Date Construction Started	(6) Expected Completion Date	(7) Percent Complete (1) / (3)
---------------------------------------	---	--	---------------------------------------	---



---

Recap Schedules:

Page \_\_\_ of \_\_\_

---

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

---

(8)	(9)	(10)	(11)
Amount of	13 Month	Jurisdictional	Jurisdictional
AFUDC	Average	Factor	Amount
Charged	Balance		

---

Schedule B-14

Earnings Test

---

Florida Public Service Commission

Company:

Docket No.:

Explanation: If the company proposes to i  
in rate base, provide a summr  
to what extent CWIP should  
a detail of assumptions. As a  
show the impact on the utility  
and without the level of CWI

---

---

Supporting Schedules:

Page\_\_\_of\_\_\_

---

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/

Witness:

---

---

Recap Schedules:

Schedule B-15

Property Held for Future Use - 13 Mo

---

Florida Public Service Commission	Explanation:	Provide the 13 month
Company:		property held for future
Docket No.:		amounts for the test
		year is projected. If
		5 percent of the acc

---

		(1)	
Item	Description of Item	Prior Year	_____
No.		13 Month	
		Average	

---

---

Supporting Schedules:



Month Average

Page \_\_\_ of \_\_\_

th average balance for each item of  
 ure use and calculate the jurisdictional  
 t year. Provide the prior year if the test  
 ndividual properties that are less than  
 ount total may be aggregated.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_

Witness:

(2)  
 Test Year \_\_\_\_\_  
 13 Month  
 Average

(3)  
 Test Year \_\_\_\_\_  
 Jurisdictional  
 Factor

(  
 Test Year \_  
 Jurisd  
 Am  
 (2)

---

Recap Schedules:

---

\_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_/\_\_\_\_/\_\_\_\_

---

4)

---

fictional

ount

x (3)

---

Schedule B-16 Nuclear Fuel B

Florida Public Service Commission Explanation:

Company:

Docket No.:

		(A)
Line		Nuclear Fuel
No.	Period	In Process
		120.1

---

Supporting Schedules:

balances

---

Provide thirteen monthly balances of nuclear fuel accounts 120.1, 120.2, 120.3, 120.4, 120.5, and 120.6 for the test year, and the prior year if the test year is projected.  
(\$000)

---

(B)  
Nuclear Fuel  
Stock Account  
120.2

(C)  
Nuclear Fuel  
Assemblies  
in Reactor  
120.3

---

Page \_\_\_ of \_\_\_

Type of Data Shown:

\_\_\_ Projected Test Year End

\_\_\_ Prior Year Ended \_\_\_/\_\_\_

\_\_\_ Historical Test Year End

Witness:

(D)  
Nuclear Fuel  
Spent Fuel  
120.4

(E)  
Accumulated Provision  
for Amortization  
120.5

---

Recap Schedules:



---

d \_\_\_\_/\_\_\_\_/\_\_\_\_  
/\_\_\_\_  
d \_\_\_\_/\_\_\_\_/\_\_\_\_

---

(F)	(G)
Nuclear Fuel Under	Net Nuclear
Capital Leases	Fuel
120.6	(A)+(B)+(C)+(D)-(E)+(F)

---

Schedule B-17

Working Capital

Florida Public Service Commission

Explanation:

Company:

Docket No.:

Line  
No.

Account  
No.

Component

Current and Accrued Assets

Adjustments to Current and  
Accrued Assets (Specify)

Adjusted Current and  
Accrued Assets

Current and Accrued  
Liabilities

Adjustments to Current and  
Accrued Liabilities  
(Specify)

Adjusted Current and  
Accrued Liabilities

Working Capital Allowance

Unbilled Revenue  
Adjustments (Specify)

## Adjusted Working Capital Allowance

### Supporting Schedules:

## al - 13 Month Average

---

Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

---

(1)  
Prior Year \_\_\_\_\_  
Company  
Total  
(Schedule B-3)

(2)  
Test Year \_\_\_\_\_  
Company  
Total  
(Schedule B-3)

---

---

Recap Schedules:

Page \_\_\_ of \_\_\_

---

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

---

(3)  
Test Year  
Jurisdictional  
Factor

(4)  
Test Year  
Jurisdictional  
Amount  
(2) x (3)

---

Schedule B-18

Fue

Florida Public Service Commission

Explanation:

Company:

Docket No.:

Plant	Fuel Type	Beginning Balance	Receipts
		-----	-----
		Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit

System	Coal
Inventory	Petcoke
	Residual Oil
	Distillate Oil
	Natural Gas
	Biomass
	Other _____

### Supporting Schedules:

Note 1 - Applicable only to system fuel inventory balances.



# Inventory By Plant

Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years Include Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF)

Fuel Issued to Generation	Fuel Issued (Other)	Inventory Adjustments
-----	-----	-----
Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit

---

Recap Schedules:

---

Page \_\_\_ of \_\_\_

---

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

---

Ending Balance	13 Month Average
-----	-----
Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit
	(See Note 1)

---

Schedule B-19

Miscellaneous Deferred Debits

Florida Public Service Commission

Company:

DOCKET NO.

Explanation: Provide a schedule showing information for miscellaneous for the test year. Minor item the account total, or amount whichever is greater, may classes.

Line No.	Description	Balance at Beginning of Year	Debits
-------------	-------------	------------------------------------	--------

Totals

---

Supporting Schedules:

Page \_\_\_ of \_\_\_

ing the following  
 eous deferred debits  
 ms less than 5% of  
 unt less than \$10,000, w  
 be grouped by

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

Credits		Balance
Account	Amount	at End of Year

\_\_\_\_\_

=====

\_\_\_\_\_

=====

---

Recap Schedules:

Schedule B-20

Other Deferred Credits

Florida Public Service Commission

Explanation: Provide a Schedule show information for other defe test year. Minor items les account total, or amounts whichever is greater, may classes.

Company:

DOCKET NO.

Line No.	Description	Balance at Beginning of Year	Contra Accounts
-------------	-------------	------------------------------------	-----------------



Total

---

Supporting Schedules:

Page \_\_\_\_ of \_\_\_\_

---

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

less than \$10,000,

---

Debits	Amount	Credits	Balance at End of Year
--------	--------	---------	------------------------------

---

\_\_\_\_\_

=====

\_\_\_\_\_

=====

\_\_\_\_\_

=====

---

Recap Schedules:

Schedule B-21 Accumulated Provision Accounts - 228.1

---

Florida Public Service Commission	Explanation:	Provide a schedule of th
Company:		and the amounts accrue
Docket No.:		balances, for the last ca
		reserve balances and th

---

Line No.	Year	Balance Beginning of Period	Current Annual Accrual
-------------	------	-----------------------------------	------------------------------

---

Account 228.1

Account 228.2

Account 228.4

---

Supporting Schedules:

, 228.2, and 228.4

Page \_\_\_\_ of \_\_\_\_

ie amounts charged to operating expenses,  
d and charged to the provision account  
lendar year and test year. Indicate desired  
e basis for determining the desired balances.

Type of Data Show  
\_\_\_\_ Projected Te  
\_\_\_\_ Prior Year Er  
\_\_\_\_ Historical Te  
Witness:

Amount Charged to Reserve	Net Fund Income After Taxes	Reserve Balance End of Period
---------------------------------	-----------------------------------	-------------------------------------

---

Recap Schedules:

---

vn:  
 st Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 rded \_\_\_\_/\_\_\_\_/\_\_\_\_  
 st Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

---

Description Of Charge	Charged to Operating Expenses
--------------------------	-------------------------------------

---



Schedule B-22 Total Accumulated Del

---

Florida Public Service Commission Explanation: For each  
 Company: (Nos. 19  
 with the  
 the end  
 Docket No.:

---

Line No.	Annual Period	Account 190
		Accumulated Deferred Income Taxes Dr(Cr)
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21.		
22.		
23.		

24.

---

Supporting Schedules:

ferred Income Taxes

Page\_\_\_of\_\_\_

7 of the accumulated deferred income tax accounts  
 20, 281, 282, 283), provide annual balances beginning  
 historical base year in the last rate case and ending with  
 of the test year.

Type of Data Shown:  
 \_\_\_ Projected Test Ye  
 \_\_\_ Prior Year Ended  
 \_\_\_ Historical Test Ye  
 Witness:

Account 281	Account 282	Account 283
Accumulated	Accumulated	Accumulated
Deferred	Deferred	Deferred
Income	Income	Income
Taxes	Taxes	Taxes
Cr(Dr)	Cr(Dr)	Cr(Dr)

---

Recap Schedules:

---

Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

---



---

Net  
 Accumulated  
 Deferred  
 Income  
 Taxes  
 Cr(Dr)

---

Schedule B-23

Investment Tax Credits - Annual

Florida Public Service Commission

Explanation: Provide an analysis of investment tax credit amortization of in annual basis beginning base year in the line with the end of the

Company:

Docket No.:

Line No.	Annual Period	Beginning Balance
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21.		
22.		
23.		
24.		
25.		

---

Supporting Schedules:

---

sis of accumulated	Type of Data Shown:
edits generated and	____ Projected Test Year I
vestment tax credits on an	____ Prior Year Ended ____
inning with the historical	____ Historical Test Year E
last rate case and ending	Witness:

---

---

	Ending
Amortization	Balance

---



---

Recap Schedules:

Schedule B-24

Leasing Arrangeme

Florida Public Service Commission

Explanation: Provide  
arrang  
year ar

Company:

Docket No.:

Leasing Payments for prior year:

Leasing Payments for test year:

Leasing Payments, Remaining Life Contracts

Describe Leasing Agreements Whose Lifetime Costs Exceed \$10 Million

Asset

Original  
Cost

---

Supporting Schedules:

nts

Page \_\_\_ of \_\_\_

Use the data specified for leasing  
 elements in effect during the test  
 and prior year.

Type of Data Shown:  
 \_\_\_ Projected Test Year  
 \_\_\_ Prior Year Ended \_\_\_  
 \_\_\_ Historical Test Year  
 Witness:

\$

\$

\$

Annual  
 Payment

Life of  
 Contract

---

Recap Schedules:

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Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

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Disposition of Asset,  
 Provision for Purchase

---

Schedule	B-25	Accounting Policy Changes Affecting Rate Base	Page ___ of ___
Florida Public Service Commission		Explanation: Provide a statement of changes in accounting policy for the test year and the prior year. If appropriate, explain any changes in accounting procedures for the projected test year and the effect, if any, of the use of a non-calendar test year.	Type of Data Shown:
Company:	___ Projected Test Year Ended ___/___/___		
Docket No.:	___ Prior Year Ended ___/___/___		
			___ Historical Test Year Ended ___/___/___
			Witness:
Supporting Schedules:		Recap Schedules:	

Florida Public Service Commission

Explanation: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.  
(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Company:

Witness:

Docket No.:

Line No.	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Jurisdictional Adjustments (Schedule C-2)	(7) Adjusted Jurisdictional Amount (5)+(6)
1.	Operating Revenues:						
2.	Sales of Electricity						
3.	Other Operating Revenues						
4.	Total Operating Revenues						
5.	Operating Expenses:						
6.	Operation & Maintenance:						
7.	Fuel						
8.	Purchased Power						
9.	Other						
10.	Depreciation & Amortization						
11.	Decommissioning Expense						
12.	Taxes Other Than Income Taxes						
13.	Income Taxes						
14.	Deferred Income Taxes-Net						
15.	Investment Tax Credit-Net						
16.	(Gain)/Loss on Disposal of Plant						
17.	Total Operating Expenses						
18.	Net Operating Income						

Supporting Schedules:

Recap Schedules:



Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3. (\$000)

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

Line No.	Jurisdictional Amount Schedule C-1 Col. 5	Adjustments											
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Operating Revenues:

Sales of Electricity

Other Operating Revenues

Total Operating Revenues

Operating Expenses:

Operation & Maintenance:

Fuel (nonrecoverable)

Purchased Power

Other

Depreciation & Amortization

Decommissioning Expense

Taxes Other Than Income Taxes

Income Taxes

Deferred Income Taxes-Net

Investment Tax Credit-Net

(Gain)/Loss on Disposal of Plant

Total Operating Expenses

Net Operating Income

Total Adjustments	Adjusted Jurisdictional NOI
----------------------	-----------------------------------

ScheduleC-3

Jurisdictional Net Operating Income Adjustments

Page\_\_of\_\_

---

Florida Public Service Commission

Company:

Docket No.:

Explanation:

List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year.

Type of Data Shown:

Projected Test Year Ended \_\_/\_\_/\_\_

Prior Year Ended \_\_/\_\_/\_\_

Historical Test Year Ended \_\_/\_\_/\_\_

Witness:

---

			(1)	(2)	(3)
Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment
<div><div>Supporting Schedules:</div><div>Recap Schedules:</div></div>					

Florida Public Service Commission

Explanation: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

Company:

Docket No.:

Line No.	Account No.	Account Title	Total Company	FPSC Jurisdictional	Jurisdictional Separation Factor
----------	-------------	---------------	---------------	---------------------	----------------------------------

Supporting Schedules:

Recap Schedules:

Schedule C-5

Operating Revenues Detail

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Explanation:

Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_

Company:

Witness:

Docket No.:

Account No.	Account Title	(1) Per Books	(2) Non-Jurisdictional	(3) Jurisdictional (1)-(2)	Adjustments				
					(4) Fuel	(5) Conservation	(6) Franchise Fees	(7) Other (Specify)	(8) Other (Specify)
	SALES OF ELECTRICITY								
440	Residential Sales								
442	Commercial Sales								
442	Industrial Sales								
444	Public Street & Highway Lighting								
445	Other Sales to Public Authorities								
446	Sales to Railroads & Railways								
448	Interdepartmental Sales								
	Total Sales to Ultimate Consumers								
447	Sales for Resale								
	TOTAL SALES OF ELECTRICITY								
449.1	(Less) Provision for Rate Refunds								
	TOTAL REVENUE NET OF REFUND PROVISION								
	OTHER OPERATING REVENUES								
450	Forfeited Discounts								
451	Miscellaneous Service Revenues								
453	Sales of Water and Water Power								
454	Rent from Electric Property								
455	Interdepartmental Rents								
456	Deferred Fuel Revenue								
456	Unbilled Revenue								
456	Other Electric Revenues (In Detail)								
	TOTAL OTHER OPERATING REVENUES								
	TOTAL ELECTRIC OPERATING REVENUES								

Supporting Schedules:

Recap Schedules:

<hr/>	
/ /	
/ /	
<hr/>	
(9)	(10)
Total	Adjusted
(4) thru (8)	Total
	(3)+(9)
<hr/>	
<hr/>	

Florida Public Service Commission

Company:

Docket No.:

Explanation: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of Data Shown:  
\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
Witness:

Line No.	Account No.	Account Title	Year 1		Year 2		Year 3		Year 4		Year 5		Prior Year	Test Year
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual		

Supporting Schedules:

Recap Schedules:

Page\_\_ of\_\_

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

[illegible]

### Recap Schedules:





Schedule C-8

Detail of Changes in Expenses

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Explanation: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

Docket No.:

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Account Number	Account	Test Year Ended ___/___/___	Prior Year Ended ___/___/___	Increase / (Decrease)		Reason(s) for Change
				Dollars (3)-(4) (000)	Percent (5)/(4) (%)	

Supporting Schedules:

Recap Schedules:

Schedule C-9 Five Year Analysis - Change in Cost Page \_\_\_ of \_\_\_

Florida Public Service Commission  
Company:  
Docket No.:

Explanation: Provide a schedule showing the change in cost, by functional group, for the last five years.

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

Description of Functional Group	Type of Cost	Year _____		Year _____		Year _____		Year _____		Year _____	
		Dollars (000)	Percent Change	Dollars (000)	Percent Change	Dollars (000)	Percent Change	Dollars (000)	Percent Change	Dollars (000)	Percent Change
Fuel	Variable										
Interchange	Semi-Variable										
Production	Semi-Variable										
Transmission	Semi-Variable										
Distribution	Semi-Variable										
Customer Account	Semi-Variable										
Customer Service & Information & Sales	Semi-Variable										
Administrative and General	Semi-Variable										
Depreciation	Fixed										
Taxes	Semi-Variable										
Interest (without AFUDC)	Semi-Variable										
TOTAL											

Supporting Schedules:

Recap Schedules:

Schedule

C-10

Detail of Rate Case Expenses for Outside Consultants

Page\_\_of\_\_

Florida Public Service Commission

Company:

Docket No.:

Explanation:

Provide a detailed breakdown of rate case expenses by service provided for each outside consultant, attorney, engineer or other consultant providing professional services for the case.

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Vendor Name	Counsel, Consultant, Or Witness	Specific Services Rendered	Fee (\$)	Basis Of Charge	Travel Expenses (\$)	Other (\$)	Total (4+6+7) (\$)

TOTAL OUTSIDE CONSULTANTS

TOTAL OUTSIDE LEGAL SERVICES

(a) PLACE THE APPROPRIATE LETTER(S) IN COLUMN (9)  
A = ACCOUNTING  
B = COST OF CAPITAL  
C = ENGINEERING  
L = LEGAL  
O = OTHER  
R = RATE DESIGN  
S = COST OF SERVICE

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION IN TEST YEAR			
Total Expenses	Rate Order Date	Amortization Period	Unamortized Amount

Supporting Schedules:

Recap Schedules:

(9)  
Type of  
Services  
(a)

Test Year  
Amortization

Schedule C-11

Uncollectible Accounts

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Explanation: Provide the following information concerning bad debts for the four most recent historical years and the test year. In addition, provide a calculation of the bad debt component of the Revenue Expansion Factor.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Company:

Witness:

Docket No.:

Line No.	(1) Year	(2) Write-Offs (Retail)	(3) Gross Revenues From Sales Of Electricity (Retail)	(4) Adjustments to Gross Revenues (Specify)	(5) Adjusted Gross Revenues	(6) Bad Debt Factor (2)/(5)
1.						
2.						
3.						
4.						
5.	Total					
6.	___ Test Year					

Calculation of the Bad Debt Component included in the Revenue Expansion Factor:

Supporting Schedules:

Recap Schedules:

Schedule C-12

Administrative Expenses

Page \_\_\_ of \_\_\_

---

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis for the test year and the most recent historical year.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

---

Line No.	(1) Jurisdictional Administrative Expenses Excluding Recoverable Conservation	(2) Test Year Ended ___/___/___	(3) Historical Year Ended ___/___/___	(4) Difference (2)-(3)	(5) Percent Increase/(Decrease) (4)/(3)
<div>Total Administrative Expense (Acts 901-932)</div> <div>Average Number of Customers</div> <div>Administrative Expense Per Customer</div>					

---

Supporting Schedules:

Recap Schedules:

Schedule C-13

Miscellaneous General Expenses

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Explanation: Provide a schedule of charges to Account 930.2 (Miscellaneous General Expenses) by type of charge for the most recent historical year. Aggregate all charges that do not exceed \$100,000 and all similar charges that exceed \$100,000.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Company:

Witness:

Docket No.:

Line No	Description	Electric Utility (000)	Jurisdictional	
			Factor	Amount (000)

Total Miscellaneous General  
Expenses of \$100,000 or Less

Miscellaneous General Expenses  
Exceeding \$100,000 (Specify)

Total Miscellaneous General Expenses

Average Number of Customers

Miscellaneous General Expenses Per Customer

Supporting Schedules:

Recap Schedules:



Schedule C-14

Advertising Expenses

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Explanation: Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

Company:

Docket No.:

Line No.	Account/ Sub-Account Number	Account/ Sub-Account Title	Electric Utility (000)	Factor	Jurisdictional	Amount (000)
	ACCOUNT 909					
	Total Account 909					
	ACCOUNT 913					
	Total Account 913					
	ACCOUNT 930.1					
	Total Account 930.1					
	Total Advertising Expenses					
	Average Number of Customers					
	Advertising Expenses per Customer					

Supporting Schedules:

Recap Schedules:

Schedule C-15

Industry Association Dues

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Explanation: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

Company:

Docket No.:

Line  
No.

Name and Nature of Organization

Electric  
Utility  
(000)

Jurisdictional	
Factor	Amount (000)

Total Industry Association Dues

Average Number of Customers

Dues Per Customer

Lobby Expenses Included in Industry Association Dues

Supporting Schedules:

Recap Schedules:

Schedule C-16

Outside Professional Services

Page \_\_\_ of \_\_\_

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Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding the greater of \$1,000,000 or .5% (.005) of operation and maintenance expenses.

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

---

Line No.	Type of Service or Vendor	Description of Service(s)	Account(s) Charged	Test Year Costs
	Accounting			
	Financial			
	Engineering			
	Legal			
	Other (specify)			
	Total Outside Professional Services			<div>----- \$ =====</div>

Schedule C-17

Pension Cost

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Explanation: Provide the following information concerning pension cost for the test year, and the most recent historical year if the test year is projected.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Company:

Witness:

Docket No.:

Line No.	Description	Amount	
		Test Year 20__	Historical Year 20__
1	Service Cost		
2	Interest Cost		
3	Actual Return on Assets		
4	Net Amortization and Deferral		
5	Amortization of Prior Service Cost		
6	Total Net Periodic Pension Cost		
7	For the Year:		
8	Expected Return on Assets		
9	Assumed Rate of Return on Plan Assets		
10	Amortization of Transition Asset or Obligation		
11	Percent of Pension Cost Capitalized		
12	Pension Cost Recorded in Account 926		
13	Minimum Required Contribution Per IRS		
14	Maximum Allowable Contribution Per IRS		
15	Actual Contribution Made to the Trust Fund		
16	Actuarial Attribution Approach Used for Funding		
17	Assumed Discount Rate for Computing Funding		
18	Allocation Method Used to Assign Costs if the Utility Is Not the		
19	Sole Participant in the Plan. Attach the Relevant Procedures.		
20	At Year End:		
21	Accumulated Benefit Obligation		
22	Projected Benefit Obligation		
23	Vested Benefit Obligation		
24	Assumed Discount Rate (Settlement Rate)		
25	Assumed Rate for Salary Increases		
26	Fair Value of Plan Assets		
27	Market Related Value of Assets		
28	Balance in Working Capital (Specify Account No.)		

Supporting Schedules:

Recap Schedules:

Schedule	C-18	Lobbying Expenses, Other Political Expenses and Civic/Charitable Contributions	Page__of__
Florida Public Service Commission	Explanation:	Provide a schedule, by organization, of any expenses for lobbying, civic, political and related activities or for civic/charitable contributions included for recovery in cost of service for the test year and the most recent historical year.	Type of Data Shown: ____ Projected Test Year Ended ____/____/____ ____ Prior Year Ended ____/____/____ ____ Historical Test Year Ended ____/____/____ Witness:
Company:			
Docket No.:			
Supporting Schedules:		Recap Schedules:	

ScheduleC-19

Amortization/Recovery Schedule - 12-Months

Page\_\_of\_\_

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Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or proposed and not shown on Schedule B-9.

Total Amount of Amortization/Recovery: \$

Effective Date:

Amortization/Recovery Period:

Reason:

Type of Data Shown:

Projected Test Year Ended \_\_/\_\_/\_\_

Prior Year Ended \_\_/\_\_/\_\_

Historical Test Year Ended \_\_/\_\_/\_\_

Witness:

---

(1) Line No.	(2) Account/ Sub-account No.	(3) Plant Account Title	(\$0) Total Amort/Recovery Expense
<div><div>Supporting Schedules:</div><div>Recap Schedules:</div></div>			

Schedule C-20

Taxes Other Than Income Taxes

Page\_\_ of \_\_

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness: \_\_\_\_\_

Line No.	Type of Tax	(1)	(2)	(3)	(4)	(5)	(6)
		Rate	Tax Basis (\$)	Total Amount	Amount Charged to Operating Expenses	Jurisdictional Factor	Amount
1.	Federal Unemployment						
2.	State Unemployment						
3.	FICA						
4.	Federal Vehicle						
5.	State Intangible						
6.	Utility Assessment Fee						
7.	Property						
8.	Gross Receipts						
9.	Franchise Fee						
10.	Occupational License						
11.	Other (Specify)						
12.	Total						

	(7)
	Jurisdictional
	Amount Charged to
	Operating Expenses
\$	



Schedule C-21

Revenue Taxes

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Explanation: Provide a calculation of the Gross Receipt Tax and Regulatory Assessment Fee for the historical base year, historical base year + 1, and the test year.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Company:

Witness:

Docket No.:

Line  
No.

## GROSS RECEIPTS TAX

## REGULATORY ASSESSMENT FEE

HISTORICAL  
BASE YEARHISTORICAL  
BASE YEAR + 1TEST  
YEARHISTORICAL  
BASE YEARHISTORICAL  
BASE YEAR + 1TEST  
YEAR

TOTAL OPERATING REVENUES

\$

\$

\$

\$

\$

\$

ADJUSTMENTS:

TOTAL ADJUSTMENTS

ADJUSTED OPERATING REVENUES

TAX RATE

TAX AMOUNT

\$

\$

\$

\$

\$

\$

Supporting Schedules:

Recap Schedules:

Schedule C-22

State and Federal Income Tax Calculation

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Line No.	Description	Current Tax		
		State	Federal	
1	NET UTILITY OPERATING INCOME	\$ _____	\$ _____	\$
2	ADD INCOME TAX ACCOUNTS			
3	LESS INTEREST CHARGES (FROM C-44)			
4				
5	TAXABLE INCOME PER BOOKS	\$ _____	\$ _____	\$
6				
7	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)			
8	ADD: BOOK DEPRECIATION			
9	LESS: TAX DEPRECIATION			
10				
11				
22				
23				
24				
25				
26				

27				
28	TOTAL TEMPORARY DIFFERENCES	\$	\$	\$
29				
30	PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)			
31				
32				
33				
34	TOTAL PERMANENT ADJUSTMENTS	\$	\$	\$
35				
36	STATE TAXABLE INCOME (L5+L28+L34)	\$		\$
37	STATE INCOME TAX (5.5% OR APPLICABLE RATE OF L36)	\$		\$
38	ADJUSTMENTS TO STATE INCOME TAX (LIST)			
39				
40				
41				
42				
43	TOTAL ADJUSTMENTS TO STATE INCOME TAX	\$		\$
44				
45	STATE INCOME TAX	\$		\$

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

Deferred Tax			
TOTAL	State	Federal	TOTAL
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____



Schedule C-22

State and Federal

Florida Public Service Commission

Explanation: Provi

Company:

feder

base

Docket No.:

Line

No.

Description

46	FEDERAL TAXABLE INCOME (L5+L28+L34-L37state)
47	FEDERAL INCOME TAX (35% OR APPLICABLE RATE)
48	
49	ADJUSTMENTS TO FEDERAL INCOME TAX
50	ORIGINATING ITC
51	
52	WRITE OFF OF EXCESS DEFERRED TAXES
53	
54	OTHER ADJUSTMENTS (LIST)
55	
56	
57	TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX
58	
59	FEDERAL INCOME TAX
60	
61	ITC AMORTIZATION
62	
63	
64	
65	
66	
67	
68	
69	
70	
71	<b>SUMMARY OF INCOME TAX EXPENSE:</b>
72	
73	CURRENT TAX EXPENSE

74	DEFERRED INCOME TAXES
75	INVESTMENT TAX CREDITS, NET
76	TOTAL INCOME TAX PROVISION

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SUPPORTING SCHEDULES:

# Income Tax Calculation

Page 2 of 2

Provide the calculation of state and federal income taxes for the historical year and the projected test year.

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_

Witness:

Current Tax			De
State	Federal	TOTAL	State
\$ _____	\$ _____		\$ _____
\$ _____	\$ _____		\$ _____
\$ _____	\$ _____		\$ _____
\$ _____	\$ _____		\$ _____
\$ _____	\$ _____		\$ _____

FEDERAL

STATE

TOTAL



REC

=====

=====

=====

[illegible]

Schedule C-23

Interest in Tax Expense Calculation

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide the amount of interest expense used to calculate net operating income taxes on Schedule \_\_\_\_\_.  
If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income tax expense, the differing bases should be clearly identified.

Line No.	Description	(1) Historical Base Year Ended
1.	Interest on Long Term Debt	
2.	Amortization of Debt Discount, Premium, Issuing	
3.	Expense & Loss on Reacquired Debt	
4.	Interest on Short Term Debt	
5.	Interest on Customer Deposits	
6.	Other Interest Expense	
7.	Less Allowance for Funds Used During Construction	
8.	Total Interest Expense	

Supporting Schedules:

Recap Schedules:

Page\_\_ of\_\_

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

(2)  
Test Year  
Ended

Schedule C-24

Parent(s) Debt Information

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If a projected test period is used, provide on both a projected and historical basis.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

Line  
No.

Amount

Percent of Capital

Cost Rate

Weighted Cost

1.	Long Term Debt	\$		%	%	%
2.	Short Term Debt					
3.	Preferred Stock					
4.	Common Equity					
5.	Deferred Income Tax					
6.	Investment Tax Credits					
7.	Other (specify)					
8.	Total	\$		100.00%		

9. Weighted cost of parent debt x 38.575% (or applicable consolidated tax rate) x equity of subsidiary = %

Supporting Schedules:

Recap Schedules:

ScheduleC-25

Deferred Tax Adjustment

Page\_\_ of \_\_

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Florida Public Service Commission

Company:

Docket No.:

Explanation:

To provide information required to present the excess/deficient deferred tax balances due to protected and unprotected timing differences at statutory tax rates different from the current tax rate. The protected deferred tax balances represent timing differences due to Life and Method effect on depreciation rates.

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

---

Line No.		Protected	Unprotected	Total (Excess/Deficient)
1.	Balance at Beginning of the Historical Year			
2.	Historical Year Amortization			
3.	Balance at Beginning of Historical Year + 1			
4.	Historical Year + 1 Amortization			
5.	Balance at Beginning of Projected Test Year			
6.	Projected Test Year Amortization			
7.	Balance at End of Projected Test Year			

---

Supporting Schedules:

Recap Schedules:

Page \_\_\_\_ of \_\_\_\_

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

### Recap Schedules:

Page\_\_of\_\_

Witness:

### Recap Schedules:



Schedule C-28

Miscellaneous Tax Information

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide the requested miscellaneous tax information.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

1. For profit and loss purposes, which IRC section 1552 method is used for tax allocation?
2. What tax years are open with the IRS?
3. For the last three tax years, what dollars were paid to or received from the parent for federal income taxes?
4. How were the amounts in (3) treated?
5. For each of the last three years, what was the dollar amount of interest deducted on the parent ONLY tax return?
6. Complete the following chart for the last three years:

			Income/(Loss)		
			Book Basis	Tax Basis	
			Year	Year	
			1	2	3
Parent Only					
Applicant Only					
Total Group					
Total Group Excluding Parent & Applicant					

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission  
Company:  
Docket No.:

Explanation: Provide a schedule of gains and losses on disposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior cases, and the test year of such prior cases.

Description of Property	Date Acquired	Date Disposed	Original Classification Account	Reclassification Account(s)	Reclassification Date(s)	Original Amount Recorded	Additions or (Retirements)	Depreciation and Amortization
-------------------------	---------------	---------------	---------------------------------	-----------------------------	--------------------------	--------------------------	----------------------------	-------------------------------

Supporting Schedules:

Recap Schedules:

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

Net Book Value on Disposal Date	Gain or (Loss)	Amounts Allowed Prior Cases	Prior Cases Test Year Ended ____/____/____
--	-------------------	--------------------------------------	---

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide a schedule detailing transactions with affiliated companies and related parties for the test year including intercompany charges, licenses, contracts and fees.

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

Line No.	Name of Company or Related Party	Relation to Utility	Type of Service Provided or Received	Effective Contract Date	Charge or Credit During Year		Amount Included in Test Year	Allocation Method Used to Allocate Charges Between Companies
					Amount (000)	Acct. No.		

Schedule	C-31	Affiliated Company Relationships	Page__of__
Florida Public Service Commission		Explanation: Provide a copy of the Diversification Report included in the company's most recently filed Annual Report as required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.	Type of Data Shown:
Company:			___ Projected Test Year Ended ___/___/___
Docket No.:			___ Prior Year Ended ___/___/___
			___ Historical Test Year Ended ___/___/___
			Witness:

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide an analysis of all non-utility operations such as orange groves, parking lots, etc. that utilized all or part of any utility plant that are not included in Schedule C-31.

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line Number	Account Number	Description	Original Purchase Cost	Test Year Revenues (All Accts. 454)	Expense Amounts	Net Revenues

Schedule C-33

Performance Indices

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Explanation: Provide a schedule for the last four prior years and the test year of other operation and maintenance expense summary by average customer, selected growth indices, selected growth rates and average number of customers.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

Company:

Docket No.:

\_\_\_\_\_  
Year\_\_\_\_\_  
Year\_\_\_\_\_  
Year\_\_\_\_\_  
Year\_\_\_\_\_  
Year

## SUMMARY OF OTHER O&amp;M EXPENSES

(DOLLARS PER CUSTOMER)

Power Production Expense

Transmission Expenses

Distribution Expenses

Customer Account Expenses

Customer Service Expenses

Sales Expenses

Administration &amp; General Expenses

Total Other O &amp; M Expenses

## GROWTH INDICES

Consumer Price Index

Average Customer

CPI Percent Increase

Average Customer Percent Increase

Index Percent CPI x Customer Growth

Average Customer Increase

## DOLLAR AMOUNTS, IN CURRENT DOLLARS

AND ANNUAL GROWTH RATES FOR:

O &amp; M Expense Less Fuel per KWH Sold

Capital Cost per Installed Kilowatt of Capacity

Revenue per KWH Sold

## AVERAGE NUMBER OF CUSTOMERS

Residential

Commercial

Industrial

Street Lighting

Other Sales to Public Authorities

Total

Supporting Schedules:

Recap Schedules:

Schedule C-34

Statistical Information

Page\_\_ of \_\_

Florida Public Service Commission

Explanation: Provide the following statistical data for the company,  
by calendar year for the most recent 5 historical years.

Type of Data Shown:

Company:

\_\_\_\_ Projected Test Ye

\_\_\_\_ Prior Year Ended

\_\_\_\_ Historical Test Ye

Docket No.:

Witness:

Year

Year

Year

Year

Year

THE LEVEL AND ANNUAL GROWTH RATES FOR:

Peak Load MW

Peak Load Per Customer (KW)

Energy Sales (MWH)

Energy Sales Per Customer

Number of Customers (Average)

Installed Generating Capacity (MW)

Population of Service Area

End of Year Miles of Distribution Lines

End of Year Miles of Jurisdictional Transmission Lines

Supporting Schedules:

Recap Schedules:



ar Ended ____/____/____
____/____/____
ar Ended ____/____/____
Average Annual Growth Rate

Schedule C-35

Payroll and Fringe Benefit Increases Compared to CPI

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Explanation: Provide the following Payroll and Fringe Benefits data for the historical test year and two prior years. If a projected test year is used, provide the same data for the projected test year and for prior years to include two historical years.

Type of Data \$  
 \_\_\_ Projected  
 \_\_\_ Prior Year  
 \_\_\_ Historical  
 Witness:

Company:

Docket No.:

Line No.	Test Year											
	Amount	%Increase	CPI	Amount	%Increase	CPI	Amount	%Increase	CPI	Amount	%Increase	
<u>Total Company Basis</u>												
Gross Payroll												
Gross Average Salary												
<u>Fringe Benefits</u>												
Life Insurance												
Medical Insurance												
Retirement Plan												
Employee Savings Plan												
Federal Insurance Contributions Act												
Federal & State Unemployment Taxes												
Worker's Compensation												
Other (Education, Service Awards, Physicals, etc.) - SPECIFY												
Sub Total - Fringes												
Total Payroll and Fringes												
Average Employees												
Payroll and Fringes Per Employee												

Supporting Schedules:

Recap Schedules:

\_\_\_\_\_

Shown:  
1 Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
2 Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
3 Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_\_

CPI	Amount	%Increase	CPI
-----	--------	-----------	-----

\_\_\_\_\_

Schedule C-36

Non-Fuel Operation and Maintenance Expense Compared to CPI

Page\_\_ of\_\_

Florida Public Service Commission

Explanation: Provide a comparison of the change in operation and maintenance expenses (excluding fuel) for the last three years and the test year to the CPI.

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Company:

Witness:

Docket No.:

19\_\_\_\_

19\_\_\_\_

19\_\_\_\_

19\_\_\_\_

Non-Fuel Operations & Maintenance Expenses (Excluding Conservation, Adjusted for Regulatory Adjustments).

Percent Change in Non-Fuel Operations & Maintenance Expense Over Previous Year.

Percent Change in CPI Over Previous Year.

Difference Between Change in CPI and Non-Fuel Operations & Maintenance Expense.

Supporting Schedules:

Recap Schedules:

Schedule C-37

## O &amp; M Benchmark Comparison By Function

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Explanation: For test year functionalized O & M expenses,  
provide the benchmark variances.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Company:

Witness:

Docket No.:

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Test Year Total Company Per Books	O & M Adjustments	Adjusted Test Year O & M	Base Year Adjusted O & M	Compound Multiplier	Test Year Benchmark (5) x (6)	Unadjusted Benchmark Variance	Unadjusted Benchmark Variance Excluding:
Line No.	Function								
1.	Production - Steam								
2.	Production - Nuclear								
3.	Production - Other								
4.	Transmission								
5.	Distribution								
6.	Customer Accounts								
7.	Customer Service and Information								
8.	Sales Expenses								
9.	Administrative and General								
10.	Total								

Supporting Schedules:

Recap Schedules:



Schedule C-38 O & M Adjustments By Function Page \_\_\_ of \_\_\_

Florida Public Service Commission  
 Company:  
 Docket No.:

Explanation: Provide the detail of adjustments made to test year per books O & M expenses by function.

Type of Data Shown:  
 \_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Witness:

Line No.	Function	(000) Adjustment	Explanation
	Production		
	Total Production		
	Other Power Supply		
	Transmission		
	Distribution		
	Customer Accounts		
	Customer Service and Information		
	Sales Expenses		
	Administrative & General		
	Total Administrative & General		
	TOTAL ADJUSTMENTS		

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide adjustments to benchmark year O & M expenses related to expenses recoverable through mechanisms other than base rates. Explain any adjustments.

Type of Data Shown:

Projected Test Year Ended \_\_/\_\_/\_\_

Prior Year Ended \_\_/\_\_/\_\_

Historical Test Year Ended \_\_/\_\_/\_\_

Witness:

Line No.	Function	Benchmark Year Actual O & M (000)	Adjustments for Non-Base Rate Expense Recoveries (000)	Benchmark Year Adjusted O & M (000)
----------	----------	-----------------------------------	--	-------------------------------------



Page \_\_\_\_ of \_\_\_\_

Witness:

Year

### Recap Schedules:

Schedule C-41

O & M Benchmark Variance By Function

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Explanation: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Company:

Witness:

Docket No.:

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide hedging expenses and plant balances by primary account for the test year and the preceding three years. Hedging refers to initiating and/or maintaining a non-speculative financial and/or physical hedging program designed to mitigate fuel and purchased power price volatility for the utility's retail ratepayers, exclusive of the costs referenced in Paragraph 3 , Page 5 of Order No. PSC-02-1484-FOF-EI. Show hedging expenses and plant recovered through base rates separate from hedging expenses and plant recovered through the fuel clause.

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

Line No.	Account No.	Account Title	Year		Year		Year		Year		Test
			Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	
			EXPENSES								
		Hedging Expense									

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Year  
Clause

\_\_\_\_\_

\_\_\_\_\_

Schedule C-43

Security Costs

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide a schedule of security expenses and security plant balance by primary account and totals for the test year and the preceding three years. Show the security expenses recovered through base rates separate from security expenses recovered through the fuel/capacity clauses. Show the plant balances supporting base rates separate from the plant balances supporting the fuel/capacity clauses. Provide only those security costs incurred after, and as a result of, the terrorist events of September 11, 2001.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

Line No.	Account No.	Account Title	Year		Year		Year		Test Year	
			Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause

EXPENSES

Security Expense

Total Security Expense

ANNUAL PLANT IN SERVICE

Security capital investment

Total Security investment

Supporting Schedules:

Recap Schedules:

Schedule C-44

Revenue Expansion Factor

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Explanation: Provide the calculation of the revenue expansion factor for the test year.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Company:

Witness:

Docket No.:

Line No.	Description	Percent
1.	Revenue Requirement	100.0000
2.	Gross Receipts Tax Rate	
3.	Regulatory Assessment Rate	
4.	Bad Debt Rate	
5.	Net Before Income Taxes (1) - (2) - (3) - (4)	
6.	State Income Tax Rate	
7.	State Income Tax (5) x (6)	
8.	Net Before Federal Income Tax (5) - (7)	
9.	Federal Income Tax Rate	
10.	Federal Income Tax (8) x (9)	
11.	Revenue Expansion Factor (8) - (10)	
12.	Net Operating Income Multiplier (100% / Line 11)	

Supporting Schedules:

Recap Schedules:

Schedule D-1a Cost of Capit

---

Florida Public Service Commission Explanation:

Company:

Docket No.:

---

		(A)	(B)
Line No.	Class of Capital	Company Total Per Books	Specific Adjustments

---



---

Supporting Schedules:

al - 13-Month Average

Provide the company's 13-month average cost of capital for the test year, the prior year, and historical base year.

(C)	(D)	(E)
Pro Rata Adjustments	System Adjusted	Jurisdictional Factor

Recap Schedules:



Page \_\_\_\_ of \_\_\_\_

---

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

---

(F)

Jurisdictional  
Capital Structure

(G)

Ratio

(H)

Cost  
Rate

---

---

(I)

Weighted  
Cost Rate

---

Schedule D-1b

### Cost of Capital - Adj

# Florida Public Service Commission

Explanation: 1.) Lis

Company:

spe  
Sci  
2.) Lis  
pro  
Sc

Docket No.:

Line  
No.

### Class of Capital

### Description

### Specific Adjustments

### Pro Rata Adjustments

### Supporting Schedules:

Adjustments

Page \_\_\_\_ of \_\_\_\_

\_\_\_\_\_  
 t and describe the basis for the  
 specific adjustments appearing on  
 Schedule D-1a.

\_\_\_\_\_  
 t and describe the basis for the  
 pro-rata adjustments appearing on  
 Schedule D-1a.

Type of Data Shown:  
 \_\_\_\_\_ Projected Test Year  
 \_\_\_\_\_ Prior Year Ended \_\_\_\_\_  
 \_\_\_\_\_ Historical Test Year  
 Witness:

\_\_\_\_\_  
 Historic  
 Base Year

\_\_\_\_\_  
 Prior  
 Year

\_\_\_\_\_  
 Recap Schedules:

---

ar Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_/\_\_\_\_/\_\_\_\_  
ar Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

---

Test  
Year

---

Schedule D-2

Cost of Capital - 5 Year History

Florida Public Service Commission  Company:  Docket No.:	Explanation: For the subject Florida all non-regulated on consolidated basis, (i.e. common equity for the five years th
--	---

Line No.	Class of Capital	Year	
		Amount (000)	Percent of Total

---

Supporting Schedules:

rida utility, all other regulated utility operations combined,  
perations combined, the parent company, and on a  
, provide the year-end capital structure for investor capital  
y, preferred stock, long-term debt, and short-term debt)  
rough the end of the projected test year.

Year		Year		Ye
Amount (000)	Percent of Total	Amount (000)	Percent of Total	Amount (000)



---

Recap Schedules:

Page \_\_\_\_ of \_\_\_\_

---

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

---

_____ Year	_____ Year	
Percent of Total	Amount (000)	Percent of Total

---

Schedule	D-3	Short-Term Debt
Florida Public Service Commission		Explanation: 1.) Pre
Company:		averag
Docket No.:		2.) Pre
		short-te
		short-te
		of long
		comme
Maturity Date	Interest Rate	

---

Supporting Schedules:

Page\_

Provide the specified data on short-term debt issues on a 13-month  
 basis for the test year, prior year, and historical base year.

Type of

\_\_\_\_\_ F

\_\_\_\_\_ F

\_\_\_\_\_ F

Witness

Provide a narrative description of the Company's policies regarding  
 term financing. The following topics should be covered: ratio of  
 term debt to total capital, plant expansion, working capital, timing  
 of term financing, method of short-term financing (bank loans,  
 commercial paper, etc.), and other uses of short-term financing.

Interest Expense	13-month Average Amount Outstanding During the Year (000)
---------------------	--

---

Recap Schedules:

\_\_ of \_\_

---

if Data Shown:

Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

is:

---

Weighted Average  
Cost of  
Short-term Debt

---

Schedule D-4a

Florida Public Service Commission

Company:

Docket No.:

(1)	(2)	(3)	(4)
Line No.	Description, Coupon Rate	Issue Date	Maturity Date
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			
21.	Total		
21.	Less Unamortized Premium, Discount,		



and Issuance Expense (13) + (14).

22. Net
23. Embedded Cost of Long-term Debt  
(12) / Net

---

Supporting Schedules:

# Long-Term Debt Outstanding

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year, prior year, and historical base year.  
 Arrange by type of issue (i.e., first mortgage bonds)

(5)	(6)	(7)	(8)
Principal Amount Sold (Face Value)	13-Month Average Principal Amt. Outstanding	Discount (Premium) on Principal Amount Sold	Issuing Expense On Principal Amount Sold


---

Recap Schedules:

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 \_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 \_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

---

-----(\$000)-----			
(9)	(10)	(11)	(12)
		Interest	Total
	Annual	Expense	Annual
Life	Amortization	(Coupon Rate)	Cost
(Years)	(7+8)/(9)	(2) x (6)	(10)+(11)

---

1

(14)  
Unamort. Issuing  
Expense & Loss on  
Reacquired Debt  
Associated With (6)

Schedule D-4b

Reacquired Bonds

---

Florida Public Service Commission

Explanation: Supply a stat  
from reacquir  
the test year

Company:

Docket No.:

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---

Supporting Schedules:

Page \_\_\_ of \_\_\_

Type of Data

\_\_\_ Project

\_\_\_ Prior Year

\_\_\_ Historic

Witness:



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Recap Schedules:

Schedule D-5

---

Florida Public Service Commission

Company:

Docket No.:

---

(1)	(2)	(3)
Line No.	Description, Coupon Rate	Issue Date
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		

- 21. Total
- 22. Weighted Average Cost of Preferred Stock

---

Supporting Schedules:

# Preferred Stock Outstanding

Explanation: Provide the data as specified for preferred on a 13-month average basis for the test y prior year, and historical base year.

(4) Call Provisions or Special Restrictions	(5) Principal Amount Sold	(6) 13-month Average Principal Amt. Outstanding	(7) (Discount) Premium on Principal Amount Sold
---	------------------------------------	---	---

stock  
ear,

Type of Data Show  
 \_\_\_\_ Projected Tes  
 \_\_\_\_ Prior Year En  
 \_\_\_\_ Historical Tes  
 Witness:

(8)  
 (Discount)  
 Premium  
 Associated  
 with (6)

(9)  
 Issuing  
 Expense on  
 Principal  
 Amount Sold

(10)  
 Issuing  
 Expense  
 Associated  
 with (6)

(11)  
 Net  
 Proceeds  
 (6)+(8)-(10)

---

---

---

Recap Schedules:

---

n:

t Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

ded \_\_\_\_/\_\_\_\_/\_\_\_\_

t Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

---

(12)	(13)
Dollar	Effective
Dividend	Cost
on Face Value	Rate
(2) X (6)	(12)/(11)

---

\_\_\_\_\_

=====

=====

\_\_\_\_\_



Schedule D-6

Customer Deposits

Florida Public Service Commission

Explanation: Provide monthly balance interest payments on the test year, the prior base year.

Company:

Docket No.:

(1)	(2)	(3)	(4)	(5)
Line	Month	Active	Active	Inactive
No.	and	Customer	Customer	Customer
	Year	Deposits	Deposits	Deposits
		at 6.00%	at 7.00%	
		(000)	(000)	(000)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.
- 13.

13 Month Average

\$

12 Month Total

Effective Interest Rate  
12 Month Interest  
Expense (9) divided  
by Total Deposits (6)

%

\_\_\_\_\_

Supporting Schedules:

Page \_\_\_ of \_\_\_

balances, interest rates, and  
in customer deposits for  
prior year, and historical

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

(6)	(7)	(8)	(9)
Total Deposits (3)+(4)+(5) (000)	Interest Payment (3) / 6%/12 (000)	Interest Payment (3) / 7%/12 (000)	Total Interest (7) + (8) (000)

\$

\$

\$

\$

---

Recap Schedules:

<hr/>	
____/____	
____/____	
<hr/>	
(10)	
Actual	
Payments and	
Credits on	
Bills	
(000)	
<hr/>	

Schedule D-7

Common Stock Data

Florida Public Service Commission

Explanation: Provide the mo  
the company, o  
company is not  
To the extent th  
from other sour  
and attach the i  
the requiremen

Company:

Docket No.:

Line  
No.

Year

1. Pre-tax Interest Coverage Ratio (x)
2. Earned Returns on Average Book Equity (%)
3. Book Value/Share (\$)
4. Dividends/Share (\$)
5. Earnings/Share (\$)
6. Market Value/Share (\$)
7. Market/Book Ratio (%)
8. Price/Earning Ratio (6) / (5)

Supporting Schedules:

Page \_\_\_ of \_\_\_

st recent five year data for  
 or consolidated parent if the  
 publicly traded as indicated.  
 ie requested data is available  
 ces, the Company can reference  
 information to comply with  
 ts of this MFR.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

\_\_\_  
 Year

\_\_\_  
 Year

\_\_\_  
 Year

\_\_\_  
 Year

Recap Schedules:

Schedule D-8

Financial Plans - Stocks

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Florida Public Service Commission	Explanation:	1.) If tl
Company:		2.) Pr
		as
		Pr
Docket No.:		ca

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Line No.	Type of Issue	Date of Issue/ Retirement
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---

Capital Structure Objectives:

Short-term Debt  
Long-term Debt  
Preferred Stock  
Common Equity

Interest Rate Assumptions:

Company's Policy on the Timing of Entrance into Capital Markets:



---

Supporting Schedules:

and Bond Issues

he test year is projected, provide a summary of financing plans and assumptions:

Provide the company's capital structure objectives, the basis for assumptions (such as those for issue cost and interest rates), and any other significant assumptions. Provide a statement of the Company's policy on the timing of the entrance into capital markets.

Financing Plans for the Year Ending \_\_\_\_\_

For Bonds			For S
Capitalization (Thousands)	Interest Rate	Life in Years	No. of Shares

Percent of Total

---

Recap Schedules:

Page \_\_\_ of \_\_\_

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3. Type of Data Shown:  
 \_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 1 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Witness:

---

Stock

Market Price	Issue Costs (Thousands)	Principal Amount (Thousands)
-----------------	----------------------------	------------------------------------

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Schedule    D-9

Financial Indicators - Summary

Page\_\_of\_\_

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Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide financial indicators for the test year under current and proposed rates, the prior year, and historical base year.

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

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Line No.	Indicator	Historic Base Year	Prior Year	Test Year Current Rates	Test Year Proposed Rates
	Interest Coverage Ratios: Including AFUDC in Income Before Interest Charges Excluding AFUDC in Income Before Interest Charges AFUDC as a percent of Income Available for Common Percent of Construction Funds Generated Internally				
	Fixed Charges: Interest Lease Payments Sinking Funds Payments Tax on Sinking Fund Payments				
	Ratio of Earnings to Fixed Charges Including AFUDC Excluding AFUDC				

---

Supporting Schedules:

Recap Schedules:

Schedule E-1

Cost of Service Studies

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide under separate cover a cost of service study that allocates production and transmission plant using the average of the twelve monthly coincident peaks and 1/13 weighted average demand (12 CP and 1/13th) method. In addition, if the company is proposing a different cost allocation method, or if a different method was adopted in its last rate case, provide cost of service studies using these methods as well. All studies filed must be at both present and proposed rates. The cost of service analysis must be done separately for each rate class. If it is not possible to separate the costs of the lighting classes, the lighting classes can be combined.

Each cost study must include a schedule showing total revenues, total expenses, NOI, rate base, rate of return, rate of return index, revenue requirements at an equalized rate of return, revenue excess/deficiency, and revenue requirements index, for each rate class and for the total retail jurisdiction for the test year.

In all cost of service studies filed, the average of the 12 monthly peaks method must be used for the jurisdictional separation of the production and transmission plant and expenses unless the FERC has approved another method in the utility's latest wholesale rate case. The minimum distribution system concept must not be used. The jurisdictional rate base and net operating income in the studies must equal the fully adjusted rate base in Schedule B-1 and the fully adjusted net operating income in Schedule C-1.

Costs and revenues for recovery clauses, franchise fees, and other items not recovered through base rates must be excluded from the cost of service study. Costs for service charges must be allocated consistently with the allocation of the collection of the revenues from these charges. Any other miscellaneous revenues must be allocated consistent with the allocation of the expense associated with the facilities used or services purchased.

If an historic test year is used, the twelve monthly peaks must be the hour of each month having the highest FIRM load, (i.e., exclude the load of non-firm customers in determining the peak hours).

Type of Data Shown:  
\_\_\_\_ Projected Test Year  
\_\_\_\_ Prior Year Ended \_\_\_\_  
\_\_\_\_ Historical Test Year  
Witness:

Supporting Schedules:

Recap Schedules:

Schedule E-2	Explanation of Variations From Cost of Service Study Approved In Company's Last Rate Case	Page__ of __
Florida Public Service Commission	Explanation: Explain the differences between the cost of service study approved in the company's last rate case and that same study filed as part of Schedule E-1 in this rate case	Type of Data Shown:
Company:	(e.g., classification of plant, allocation factor used for certain plant or expenses, etc.)	____ Projected Test Year Ended ____/____/____
Docket No.:		____ Prior Year Ended ____/____/____
		____ Historical Test Year Ended ____/____/____
		Witness:



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Supporting Schedules:

Recap Schedules:

Florida Public Service Commission  
Company:  
Docket No.:

Explanation: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/  
\_\_\_\_ Historical Test Year Ended \_\_\_\_  
Witness:

Allocation Method: \_\_\_\_\_

Rate Base Component	Total		Rate Schedules							
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent

**Demand**

Production  
Transmission  
Distribution  
General Plant  
Other Plant  
Working Capital  
Intangible  
Subtotal

**Energy**

Production Plant  
General Plant  
Other Plant  
Working Capital  
Intangible  
Subtotal

**Customer**

Meters  
Service Drops  
Customer Accounts  
Customer Service  
General Plant  
Other Plant  
Working Capital  
Intangible  
Subtotal

Total

Supporting Schedules:

Recap Schedules:

____	____
____/____/____	____/____/____
____	____
____	____
Amount	Percent

ScheduleE-3bCost of Service Study - Allocation of Expense Components To Rate SchedulePage\_\_of\_\_

Florida Public Service Commission

Company:

Docket No.:

Explanation: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

Allocation Method:\_\_\_\_\_

Rate Schedules

Expense Component	Total		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
	Amount	Percent										
<b>Demand</b>												
Production												
Transmission												
Distribution												
General												
Other												
Subtotal												
<b>Energy</b>												
Production												
General												
Other												
Subtotal												
<b>Customer</b>												
Meters												
Service Drops												
Customer Accounts												
Customer Service												
General												
Other												
Subtotal												
Total												

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company:

Docket No.:

Explanation: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal. (\$000)

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

Rate Base Account Number and Title	Jurisdictional Adjusted Rate Base	Demand		Customer		Energy	
		Amount	Percent	Amount	Percent	Amount	Percent
Production							
Transmission							
Distribution							
General Plant							
Etc.							

Supporting Schedules:

Recap Schedules:

Schedule

E-4b

Cost of Service Study - Functionalization and Classification of Expenses

Page\_\_ of \_\_

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Florida Public Service Commission

Company:

Docket No.:

Explanation:

Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense, and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

(\$000)

Type of Data Shown:

Projected Test Year Ended \_\_/\_\_/\_\_

Prior Year Ended \_\_/\_\_/\_\_

Historical Test Year Ended \_\_/\_\_/\_\_

Witness:

---

Operating Expense Account Number and Title	Jurisdictional Adjusted Expense	Demand		Customer		Energy	
		Amount	Percent	Amount	Percent	Amount	Percent
Production							
Transmission							
Distribution							
Etc.							

---

Supporting Schedules:

Recap Schedules:



Schedule E-5

Source and Amount of Revenues - At Present and Proposed Rates

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Explanation: Provide a schedule by rate class which identifies the source and amount of ALL revenue INCLUDED IN THE COST OF SERVICE STUDY. The base rate revenue from retail sales of electricity must equal that shown on MFR Schedule E-13a. The revenue from service charges must equal that shown on MFR Schedule E-13b. The total revenue for the retail system must equal that shown on MFR Schedule \_\_\_\_.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

Company:

Docket No.:

Account Number	Description of Source	Total Electric System	Wholesale	Total Retail	Rate RS	Rate GS
<b><u>PRESENT REVENUES</u></b>						
440-447	Sales of Electricity					
451	Miscellaneous Service Charges					
	Initial Connection					
	Reconnect Service					
	Reconnect After Disconnect					
	Temporary Service					
	Etc.					
454	Rent from Electric Property					
	Equipment Rental					
	Miscellaneous Rents					
	Etc.					
456	Other Electric Revenue					
	Unbilled Revenues					
	Miscellaneous Other					
	Etc.					
	Etc.					
	Total Present Revenue					
<b><u>PROPOSED INCREASES</u></b>						
	Sales of Electricity					
	Miscellaneous Service Charges					
	Initial Connection					
	Reconnect Service					
	Reconnect After Disconnect					
	Etc.					
	Other Electric Revenue					
	Unbilled Revenues					
	Etc.					

Supporting Schedules:

Recap Schedules:

Schedule E-6a

Cost of Service Study - Unit Costs, Present Rates

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Company:

Docket No.:

Explanation: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at present rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under present rates must be calculated at both the system and class rates of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

Allocation Method: \_\_\_\_\_

Line No.	Description	Total Retail	RS	GS	GSD	Etc.
-------------	-------------	-----------------	----	----	-----	------

**REVENUE REQUIREMENTS FROM****SALES OF ELECTRICITY (\$000)**

Energy (Non-Fuel Portion)

Demand

Customer

Customer (Lighting Facilities)

Total Revenue Requirement

**BILLING UNITS (ANNUAL)**

Energy

Demand

Customer

**UNIT COST**

Energy Non-Fuel - cents/KWH

Customer - \$/bill

Customer (Lighting Facilities)

\$/Fixture or pole

Demand - Production - \$/KW

Demand - Transmission - \$/KW

Demand - Distribution - \$/KW

Demand - Production - cents/KWH

Demand - Transmission - cents/KWH

Demand - Distribution - cents/KWH

(Unit Costs = Revenue Requirements)

(line 4, 5, 6, or 7) divided by Billing  
Units (line 12, 13, or 14).

Supporting Schedules:

Recap Schedules:

Schedule E-6b

Cost of Service Study - Unit Costs, Proposed Rates

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Company:

Docket No.:

Explanation: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at proposed rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under proposed rates must be calculated at the system rate of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.

Type of Data Shown:

\_\_\_ Projected Test Year E

\_\_\_ Prior Year Ended \_\_\_

\_\_\_ Historical Test Year E

Witness:

Allocation Method: \_\_\_\_\_

Line No.	Description	Total Retail	RS	GS	GSD
-------------	-------------	-----------------	----	----	-----

**REVENUE REQUIREMENTS FROM  
SALES OF ELECTRICITY (\$000)**

Energy (Non-Fuel Portion)  
Demand  
Customer  
Customer (Lighting Facilities)  
Total Revenue Requirement

**BILLING UNITS (ANNUAL)**

Energy  
Demand  
Customer

**UNIT COST**

Energy Non-Fuel - cents/KWH  
Customer - \$/bill  
Customer (Lighting Facilities)  
\$/Fixture or pole  
Demand - Production - \$/KW  
Demand - Transmission - \$/KW  
Demand - Distribution - \$/KW  
Demand - Production - cents/KWH  
Demand - Transmission - cents/KWH  
Demand - Distribution - cents/KWH  
(Unit Costs = Revenue Requirements)

(line 3, 4, 5, or 6) divided by Billing  
Units (line 9, 10, or 11).

Supporting Schedules:

Recap Schedules:

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Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
/\_\_\_\_/\_\_\_\_  
:ended \_\_\_\_/\_\_\_\_/\_\_\_\_

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Etc.

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Schedule E-7	Development of Service Charges	Page__of__
Florida Public Service Commission	Explanation: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.	Type of Data Shown: ____ Projected Test Year Ended ____/____/____ ____ Prior Year Ended ____/____/____ ____ Historical Test Year Ended ____/____/____ Witness:
Company:		
Docket No.:		



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Supporting Schedules:

Recap Schedules:

Schedule	E-8	Company-Proposed Allocation of The Rate Increase By Rate Class				
Florida Public Service Commission		Explanation: Provide a schedule which shows the company-proposed increase in revenue by rate schedule and the present and company-proposed class rates of return under the proposed cost of service study.				
Company:		Provide justification for every class not left at the system rate of return. If the increase from service charges by rate class does not equal that shown on Schedule E-13b or if the increase from sales of electricity does not equal that shown on Schedule E-13a, provide an explanation.				
Docket No.:						
Rate Class	<div><div>Present</div><div>ROR</div><div>Index</div></div>	Increase from Service Charges	Increase from Sale of Electricity	Increase from Other Revenue	Total Increase	<div><div>Company</div><div>ROR</div></div>
RS						
GS						
Etc.						

Supporting Schedules:

Recap Schedules:

Page\_\_ of\_\_

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

Proposed	% Increase	
	With Adjustment	Without Adjustment
Index	Clauses	Clauses

Schedule E-9

Cost of Service - Load Data

Florida Public Service Commission

Explanation:

Provide the load data below by rate schedule. Any other load data used to develop demand allocation factors for cost of service studies submitted must also be provided. The average number of customers and annual MWH should be in agreement with the company's forecast in Schedule E-15.

Company:

Docket No.:

Line No.	Rate Class	(1)	(2)	(3)	(4) Output to Line MWH*	(5) Class NCP KW*	(6) CP Winter KW*	(7) CP Summer KW*
		Sales	Annual MWH Unbilled	Total				
	RS							
	GS							
	GSD							
	Etc.							
	Total Retail							
	Wholesale							
	Total System							
	* At Generation							

Supporting Schedules:

Recap Schedules:

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

(8)	(9)	(10)	(11)
Average	Average	12 CP &	Average
12 CP	Demand	1/13 Weighted	Number of
KW*	KW*	Average Demand*	Customers

Schedule	E-10	Cost of Service Study - Development of Allocation Factors	Page__ of __
Florida Public Service Commission	Explanation: Derive each allocation factor used in the cost of service studies. Provide supporting data and any work papers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.	Type of Data Shown: ____ Projected Test Year Ended ____/____/____ ____ Prior Year Ended ____/____/____ ____ Historical Test Year Ended ____/____/____ Witness:	
Company:			
Docket No.:			
Supporting Schedules:		Recap Schedules:	

Florida Public Service Commission	Explanation:	Provide a description of how the coincident and non-coincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the work papers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.	Type of Data Shown: ____ Projected Test Year Ended ____/____/____ ____ Prior Year Ended ____/____/____ ____ Historical Test Year Ended ____/____/____ Witness:
Company:			
Docket No.:			



Recap Schedules:

Supporting Schedules:

Schedule E-12

Adjustment To Test Year Revenue

Page\_\_ of \_\_

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide a schedule showing the calculation of the adjustment by rate class to the test year amount of unbilled revenue for the effect of the proposed rate increase. The calculation of test year unbilled revenue at present rates is provided in Schedule C-11.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Sales of Electricity (excluding unbilled)				Unbilled Sales		
			Per Unit		Base Revenues(000's)		
Rate Class	Proposed Base Revenue (000's)	MWH	\$/MWH col(1)/col(2)	MWH	Proposed col(3)*col(4)	Present	Adjustment col(5)-col(6)

---

Supporting Schedules:

Recap Schedules:

Schedule	E-13a	Revenue From Sale of Electricity By Rate Schedule	Page ___ of ___
Florida Public Service Commission		Explanation: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification. (\$000)	Type of Data Shown:
Company:			___ Projected Test Year
Docket No.:			___ Prior Year Ended ___ Historical Test Year
			Witness:
<hr/>			
	(1)	(2)	(3)
	Base Revenue	Base Revenue	Dollars
Rate	at Present Rates	at Proposed Rates	(2) - (1)
<hr/>			

Supporting Schedules:

Recap Schedules:

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Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_/\_\_\_\_/\_\_\_\_  
Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

---

base  
(4)  
Percent  
(3) / (1)

---

Schedule	E-13b	Revenues By Rate Schedule - Service Charges (Account 451)					Page__ of __
Florida Public Service Commission		Explanation:	Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.				Type of Data Shown:
Company:							____ Projected Test Year
							____ Prior Year Ended ____
Docket No.:							____ Historical Test Year f
							Witness:
Type of Service Charge	Number of Transactions	Present Charge	Proposed Charge	Revenues at Present Charges	Revenues at Proposed Charges	_____ Dollars	

Supporting Schedules:

Recap Schedules:



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Ended	__/__/__
__/__/__	
Ended	__/__/__

---

base
Percent

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Schedule	E-13c	Base Revenue By Rate Schedule - Calculations	Page ___ of ___
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Florida Public Service Commission

Company:

Docket No.:

Explanation: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.

PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

---

Type of Charges	Rate Schedule _____							Percent Increase
	Units	Present Revenue Calculation		\$ Revenue	Units	Proposed Revenue Calculation		
		Charge/Unit	Charge/Unit			Charge/Unit	Charge/Unit	

---

Customer Charge:

Standard

T-O-D

Total

kWh Charge:

Standard

T-O-D On-Peak

T-O-D Off-Peak

Total

Etc.

Total Base Revenue (Calculated)

Correction Factor

Total Base Revenue (Booked)

Recap Schedules:

Supporting Schedules:

Schedule E-13d Revenue By Rate Schedule - Lighting Schedule Calculation

Florida Public Service Commission	Explanation:	Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities and those who do not. Annual KWH's must agree with the data provided in Schedule E-15.
Company:		
Docket No.:		

Type of Facility	Present Rates						Proposed Rates			
	Annual Billing Items	Est. Monthly kWh	Annual kWh	Facility Charge	Energy Charge	Maintenance Charge	Total Monthly Charge	\$ Total Revenue	Facility Charge	Energy Charge

Annual kWh:

Page\_\_of\_\_

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

Maintenance Charge	Total Monthly Charge	\$ Total Revenue	Percent Increase

Schedule	E-14	Proposed Tariff Sheets and Support For Charges	Page__of__
Florida Public Service Commission	<p>Explanation: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-6b and E-7, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these MFR schedules, including those charges and credits the company proposes to continue at the present level. Work papers for street and outdoor lighting rates, T-O-U rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, and the Commission Clerk and upon request to other parties to the docket.</p>		Type of Data Shown:
Company:			____ Projected Test Year Ended ____/____/____
Docket No.:			____ Prior Year Ended ____/____/____ ____ Historical Test Year Ended ____/____/____ Witness:

Recap Schedules:

Supporting Schedules:

Florida Public Service Commission

Company:

Docket No.:

Explanation: Trace how the billing determinants were derived from the preliminary forecasts used for test year budget. Provide supporting assumptions and details of forecasting techniques. Reconcile the billing determinants with the forecast by customer class determinants with the forecast by customer class in the Ten-Year-Site Plan.

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/  
Witness:



Schedule E-16	Customers By Voltage Level	Page__ of __
Florida Public Service Commission Company:	Explanation: Provide a schedule of the number of customers served at transmission, sub transmission, primary distribution, and secondary distribution voltages by rate schedule for the test year and prior year. Customers served directly from a company-owned substation must be listed under the voltage level at which they are served.	Type of Data Shown: ____ Projected Test Year Ended ____/ ____ Prior Year Ended ____/____/ ____ Historical Test Year Ended ____/ Witness:

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company:

Docket No.:

Explanation:

For each rate class that is not 100% metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly non coincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes that are 100% metered with time recording meters, provide actual monthly values for the aforementioned demands and identify such as actual values. Provide the annual kWh as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:

\_\_\_\_ Projected Test Year End

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year End

Witness:

Rate Schedule	Month and Year	Estimated Coincident Peak	90% Confidence Interval	Estimated Non coincident (Class) Peak	90% Confidence Interval	Estimated Customer Maximum Demand
---------------	----------------	---------------------------	-------------------------	---------------------------------------	-------------------------	-----------------------------------

Annual Peak:

12 Coincident Peak Average:

90% Confidence Interval:

Sum of individual customer maximum demands:

Annual kWh:

12 CP Load Factor:

Class (NCP) Load Factor:

Customer (Billing or Maximum Demand) Load Factor:

Recap Schedules:

Supporting Schedules:

<hr/>	
ided	__/__/__
ded	__/__/__
<hr/>	
90% Confidence Interval	
<hr/>	

Schedule	E-18	Monthly Peaks	Page__of__			
Florida Public Service Commission		Explanation: Provide monthly peaks for the test year and the five previous years.		Type of Data Shown: ____ Projected Test Year Ended ____/____/____ ____ Prior Year Ended ____/____/____ ____ Historical Test Year Ended ____/____/____ Witness:		
Company:						
Docket No.:						
Line No.	Month & Year	Peak in MW	Day of Week	Day of Month	Hour	Actual (A) or Estimated (E)

Supporting Schedules:	Recap Schedules:
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Schedule E-19a

Demand and Energy Losses

Page\_\_ of \_\_

Florida Public Service Commission

Explanation: Provide estimates of demand and energy losses for transmission and distribution system components and explain the methodology used in determining losses.

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Company:

Witness:

Docket No.:

Demand Losses by Component			12 Month Average
Energy Losses	Winter Peak	Summer Peak	

**Transmission System**

Generator Step-up Transformer  
Transmission Line (69 kV)  
Transmission Substations  
Common Sub Transmission Lines (40 kV to 69 kV)  
Direct Assigned Subtransmission\*

**Distribution System**

Distribution Substation  
Distribution Primary Lines (kV to 39 kV)  
Distribution Primary Services\*  
Distribution Line Transformers  
Distribution Secondary Line  
Distribution Secondary Drops

\*Provide only if over 1% of total line losses

Supporting Schedules:

Recap Schedules:



Florida Public Service Commission	Explanation: Show energy losses by rate schedule for the test year and explain the methodology and assumptions used in determining these losses.	Type of Data Shown:
Company:		____ Projected Test Year Ended ____/____/____
Docket No.:		____ Prior Year Ended ____/____/____
		____ Historical Test Year Ended ____/____/____
		Witness:

	(1)	(2)	(3)	(4)	(5)	(6)
Rate Schedule	Energy at Generation	Sales at Meter	Losses and Company Use MWH %	Delivered Efficiency (2) / (1)	Company Use	System Losses

Supporting Schedules:

Recap Schedules:

Schedule	E-19c	Demand Losses	Page__of__			
Florida Public Service Commission		Explanation: Show maximum demand losses by rate schedule for the test year and explain the methodology and assumptions used in determining losses.	Type of Data Shown:			
Company:			____ Projected Test Year Ended ____/____/____			
Docket No.:			____ Prior Year Ended ____/____/____ ____ Historical Test Year Ended ____/____/____ Witness:			
Rate Schedule	(1) 12 Month Average Coincident Demand At Generation (kW)	(2) 12 Month Average Coincident Peak At The Meter (kW)	(3) Total Losses kW (1) - (2)	(4) Percent Losses	(5) Company Use	(6) System Losses

Supporting Schedules:

Recap Schedules:

Schedule F-1

Annual and Quarterly Reports To Shareholders

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<p>Florida Public Service Commission</p> <p>Company:</p> <p>Docket No.:</p>	<p>Explanation:</p>	<p>Provide a copy of the most recent Annual and Quarterly Reports To Shareholders and all subsequent reports the company shall file all Quarterly Reports To Shareholders as they become available during the term of the contract.</p>
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Supporting Schedules:

Page \_\_\_ of \_\_\_

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Type of Data Shown:

\_\_\_ Projected Test Year Ende

\_\_\_ Prior Year Ended \_\_\_/\_\_\_

\_\_\_ Historical Test Year Ende

Witness:

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Recap Schedules:



Schedule F-2

Sec Reports

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Florida Public Service Commission

Explanation: Provide a copy of the mo  
to the Securities and Exc  
10-Q quarterly reports file  
latest 10-k.

Company:

Docket No.:

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Supporting Schedules:

Page\_\_\_of\_\_\_

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Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_

Witness:

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Recap Schedules:

Schedule F-3 Bu

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Florida Public Service Commission Explanation:

Company:

Docket No.:

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Line No.	Name of Officer or Director
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Supporting Schedules:

## Business Contracts With Officers or Directors

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Provide a copy of the "Business Contracts with Officers, Directors and Affiliates" schedule included in the company's most recently filed Annual Report as required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.

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Name and Address of Affiliated Entity	Relationship With Affiliated Entity
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Recap Schedules:



Page \_\_\_ of \_\_\_

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Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

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Amount of Contract or Transaction	Description of Product or Service
--------------------------------------	--------------------------------------

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Schedule F-4

NRC Safety Citations

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<p>Florida Public Service Commission</p> <p>Company:</p> <p>Docket No.:</p>	<p>Explanation: Supply a copy of all NRC saf against the company within t of corrective actions and a lis deficiencies. For each citatio amount of any fines or penal company and account(s) eac</p>
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Supporting Schedules:

Page \_\_\_ of \_\_\_

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Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

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Recap Schedules:

Schedule F-5

## Forecasting Models

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Florida Public Service Commission

Explanation: If a projected test year is use  
 brief description of each met  
 used in the forecasting proce  
 flow chart which shows the p  
 each model in the forecasting

Company:

Docket No.:

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Supporting Schedules:

Page\_\_\_of\_\_\_

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Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

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Recap Schedules:

Schedule F-6 Forecasting M

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Florida Public Service Commission Explanation:

Company:

Docket No.:

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Line No.	Input Variable
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Supporting Schedules:

## Models - Sensitivity Of Output To Changes In Input Data

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If a projected test year is used, for each sales forecasting model, give a quantified explanation of the impact of changes in the inputs to changes in outputs.

---

Model \_\_\_\_\_

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Percent Change  
(Input)

Output Variable  
Affected

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Recap Schedules:

Page\_\_\_of\_\_\_

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Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

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Percent Change  
(Output)

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Schedule F-7

## Forecasting Models - Historical Data

Florida Public Service Commission

Company:

Docket No.:

Explanation: For each forecasting model, the user must provide the historical and projected input variables and the output for estimating and/or validating the model. A description of each variable, its measurement and the time series range of the data.

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Supporting Schedules:



Page \_\_\_\_ of \_\_\_\_

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Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

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Recap Schedules:

Schedule	F-8	Assumptions	Page__ of __
Florida Public Service Commission		Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.	Type of Data Shown:
Company:			___ Projected Test Year Ended ___/___/___
Docket No.:			___ Prior Year Ended ___/___/___ ___ Historical Test Year Ended ___/___/___ Witness:

Supporting Schedules:	Recap Schedules:
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Schedule	F-9	Public Notice	Page__of__
Florida Public Service Commission		Explanation: Supply a proposed public notice of the company's request for a rate increase suitable for publication.	Type of Data Shown:
Company:			____ Projected Test Year Ended ____/____/____
Docket No.:			____ Prior Year Ended ____/____/____ ____ Historical Test Year Ended ____/____/____
		Witness:	

Supporting Schedules:	Recap Schedules:
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Schedule    G-1

Interim Revenue Requirements Increase Requested

Page\_\_ of \_\_

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Florida Public Service Commission

Explanation:    Provide the calculation of the requested interim revenue requirements increase.

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

Company:

Docket No.:

Supporting Schedules:

Recap Schedules:

Schedule	G-2	Interim Adjusted Rate Base				
Florida Public Service Commission		Explanation:	Provide a schedule of the 13-month average adjusted rate base for the test year and the prior year if the interim test year is projected. Provide the details of all adjustments on Schedule G-3.			
Company:						
Docket No.:						
Line No.	(1)  Plant in Service	(2)  Accumulated Provision for Depreciation and Amortization	(3)  Net Plant in Service (1 - 2)	(4)  CWIP - No AFUDC	(5)  Plant Held For Future Use	(6)  Nuclear Fuel - No AFUDC (Net)
System Per Books Jurisdictional Factors Jurisdictional Per Books <u>Adjustments:</u>						

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

(7)	(8)	(9)	(10)
Net Utility Plant	Working Capital Allowance	Other Rate Base Items	Total Rate Base

Florida Public Service Commission

Company:

Docket No.:

Explanation: List and explain all proposed adjustments to the 13-month average rate base for the interim test year. List the adjustments made by the Commission in the last case not proposed in the current case and reasons for excluding them.

Type of Data Shown:

\_\_\_\_ Projected Test Year

\_\_\_\_ Prior Year Ended

\_\_\_\_ Historical Test Year

Witness:

		(1)	(2)
Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)	Jurisdictional Factor
		Adjustment Amount 0	

Supporting Schedules:

Recap Schedules:



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ar Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_/\_\_\_\_/\_\_\_\_  
ar Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

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(3)  
Jurisdictional Amount  
of Adjustment  
(1) x (2)  
0

---

---

Florida Public Service Commission

Company:

Docket No.:

Explanation:

Provide a development of jurisdictional separation factors for rate base for the test year, and the prior year if the test year is projected.

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

Line No.	Description	Total Company	FERC Jurisdictional	FPSC Jurisdictional	Jurisdictional Factor
1.	Electric Plant in Service:				
2.	Intangible				
3.	Production:				
4.	Steam				
5.	Nuclear				
6.	Other				
7.	Total Production				
8.	Transmission:				
9.	Land and Land Rights				
10.	Structure and Improvements				
11.	Station Equipment				
12.	Towers & Fixtures				
13.	Poles & Fixtures				
14.	O.H. Conductor and Devices				
15.	U.G. Conductor and Devices				
16.	Roads and Trails				
17.	Total Transmission				
18.	Distribution:				
19.	Land and Land Rights				
20.	Structure and Improvements				
21.	Station Equipment				
22.	Poles and Fixtures				
23.	O.H. Conductors				
24.	U.G. Conduits				
25.	U.G. Conductors				
26.	Line Transformers				
27.	Services				
28.	Meters				
29.	Street Lighting				
30.	Total Distribution				
31.	General Plant				
32.	Total Electric Gross Plant				

Supporting Schedules:

Recap Schedules:

Schedule G-4

Interim Jurisdictional Separation Factors - Rate Base

Page 2 of 3

Florida Public Service Commission

Explanation: Provide a development of jurisdictional separation factors for rate base for the test year, and the prior year if the test year is projected.

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Company:

Witness:

Docket No.:

Line No.	Description	Total Company	FERC Jurisdictional	FPSC Jurisdictional
1.	Accumulated Depreciation:			
2.	Intangible			
3.	Production:			
4.	Steam			
5.	Nuclear			
6.	Other			
7.	Total Production			
8.	Transmission:			
9.	Land and Land Rights			
10.	Structure and Improvements			
11.	Station Equipment			
12.	Towers & Fixtures			
13.	Poles & Fixtures			
14.	O.H. Conductor and Devices			
15.	U.G. Conductor and Devices			
16.	Roads and Trails			
17.	Total Transmission			
18.	Distribution:			
19.	Land and Land Rights			
20.	Structure and Improvements			
21.	Station Equipment			
22.	Poles and Fixtures			
23.	O.H. Conductors			
24.	U.G. Conduits			
25.	U.G. Conductors			
26.	Line Transformers			
27.	Services			
28.	Meters			
29.	Street Lighting			
30.	Total Distribution			
31.	General Plant			
32.	Total Electric Accumulated Depreciation			

Supporting Schedules:

Recap Schedules:

Jurisdictional  
Factor

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide a development of jurisdictional separation factors for rate base for the test year, and the prior year if the test year is projected.

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

Line No.	Description	Total Company	FERC Jurisdictional	FPSC Jurisdictional
1.	NET PLANT IN SERVICE			
	CWIP			
2.	Production			
3.	Transmission			
4.	Distribution			
5.	Customer Accounts			
6.	Customer Services			
7.	Total CWIP			
	CWIP - NOT BEARING INTEREST			
8.	Production			
9.	Transmission			
10.	Distribution			
11.	Total CWIP Not Bearing Interest			
12.	PLANT HELD FOR FUTURE USE			
13.	UNAMORTIZED NUCLEAR SITE			
	WORKING CAPITAL			
14.	Net of Current Assets and Current Liabilities			
15.	Preliminary Survey and Investigation Charges			
16.	Prepayments			
17.	Clearing Accounts			
18.	Unamortized Deferred O & M			
19.	Injuries and Damages Reserve			
20.	Property Insurance Reserves			
21.	Other Deferred Credits & Debits			
22.	Total Working Capital			
23.	Total Adjusted Rate Base			

Supporting Schedules:

Recap Schedules:

<div><div></div><div></div></div>
<div><div></div><div></div></div>
Jurisdictional Factor

Schedule G-5Interim Working Capital - 13 Month AveragePage\_\_of\_\_

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide the 13 month average working capital allowance for the interim test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/  
\_\_\_\_ Historical Test Year Ended \_\_\_\_  
Witness:

Line No.	Account No.	Component	(1) Company Total	(2) Non-Electric Utility	(3) Total Electric Utility (1) - (2)	(4) Jurisdictional Factor
		Current and Accrued Assets:				
		Adjustments to Current and Accrued Assets (Specify):				
		Adjusted Current and Accrued Assets				
		Current and Accrued Liabilities:				
		Adjustments to Current and Accrued Liabilities: (Specify)				
		Adjusted Current and Accrued Liabilities				
		Working Capital Allowance				
		Unbilled Revenue Adjustments (Specify)				
		Adjusted Working Capital Allowance				
Supporting Schedules:			Recap Schedules:			

\_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_/\_\_\_\_/\_\_\_\_

---

(5)  
Jurisdictional  
Amount  
(3) x (4)

---



Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years Include Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF)

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ende  
\_\_\_\_ Prior Year Ended \_\_\_\_/  
\_\_\_\_ Historical Test Year Ende  
Witness:

Plant	Fuel Type	Beginning Balance	Receipts	Fuel Issued to Generation	Fuel Issued (Other)	Inventory Adjustments
		Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit

System Inventory

Coal  
Petcoke  
Residual Oil  
Distllate Oil  
Natural Gas  
Biomass  
Other \_\_\_\_\_

Supporting Schedules:

Recap Schedules:

Note 1 - Applicable only to system fuel inventory balances.

ed \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
/ \_\_\_\_  
ed \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Ending Balance	13 Month Average
Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit (See Note 1)

Schedule G-7

Interim Adjusted Jurisdictional Net Operating Income

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Explanation: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.  
(\$000)

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Company:

Witness:

Docket No.:

Line No.	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Jurisdictional Adjustments (Schedule G-8)
1.	Operating Revenues:					
2.	Sales of Electricity					
3.	Other Operating Revenues					
4.	Total Operating Revenues					
5.	Operating Expenses:					
6.	Operation & Maintenance:					
7.	Fuel					
8.	Purchased Power					
9.	Other					
10.	Depreciation & Amortization					
11.	Decommissioning Expense					
12.	Taxes Other Than Income Taxes					
13.	Income Taxes					
14.	Deferred Income Taxes-Net					
15.	Investment Tax Credit-Net					
16.	(Gain)/Loss on Disposal of Plant					
17.	Total Operating Expenses					
18.	Net Operating Income					

Supporting Schedules:

Recap Schedules:

(7)  
Adjusted  
Jurisdictional  
Amount  
(5)+(6)

Schedule G-8 Interim Net Operating Income Adjustments

Florida Public Service Commission

Explanation:

Provide a schedule of net operating income adjustments for the interim test year. Provide the details of all adjustments on Schedule G-9.

Company:

Docket No.:

Line No.	Jurisdictional Amount Schedule G-7 Col. 5	Adjustments							
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Operating Revenues:								
2.	Sales of Electricity								
3.	Other Operating Revenues								
4.	Total Operating Revenues								
5.	Operating Expenses:								
6.	Operation & Maintenance:								
7.	Fuel (nonrecoverable)								
8.	Purchased Power								
9.	Other								
10.	Depreciation & Amortization								
11.	Decommissioning Expense								
12.	Taxes Other Than Income Taxes								
13.	Income Taxes								
14.	Deferred Income Taxes-Net								
15.	Investment Tax Credit-Net								
16.	(Gain)/Loss on Disposal of Plant								
17.	Total Operating Expenses								
18.	Net Operating Income								

Supporting Schedules:

Recap Schedules:

Page\_\_of\_\_

Type of Data Shown:					
____ Projected Test Year Ended ____/____/____					
____ Prior Year Ended ____/____/____					
____ Historical Test Year Ended ____/____/____					
Witness:					
_____					
(9)	(10)	(11)	(12)	Total Adjustments	Adjusted Jurisdictional NOI
_____					
_____					

Florida Public Service Commission

Company:

Docket No.:

Explanation:

List and explain all proposed adjustments to Net Operating Income for the Interim Test Year. List adjustments included in the last case that are not proposed in the interim test year and the reasons for excluding them.

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1)	(2)	(3)
			Total	Jurisdictional Factor	Jurisdictional Adjustment

TOTAL ADJUSTMENTS

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company:

Docket No.:

Explanation:

Provide jurisdictional factors for net operating income for the test year, and the prior year if the test year is projected.

Type of Data Shown:

Projected Test Year Ended \_\_/\_\_/\_\_

Prior Year Ended \_\_/\_\_/\_\_

Historical Test Year Ended \_\_/\_\_/\_\_

Witness:

Line No.	Account No.	Account Title	Total Company	FPSC Jurisdictional
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Supporting Schedules:

Recap Schedules:



1

\_\_\_\_\_

Jurisdictional  
Separation  
Factor

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide a schedule of operating revenue by primary account for the interim test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested interim test year operating revenues.

Account No.	Account Title	(1) Per Books	(2) Non-Jurisdictional	(3) Jurisdictional (1)-(2)	(4) Fuel	(5) Conservation
	SALES OF ELECTRICITY					
440	Residential Sales					
442	Commercial Sales					
442	Industrial Sales					
444	Public Street & Highway Lighting					
445	Other Sales to Public Authorities					
446	Sales to Railroads & Railways					
448	Interdepartmental Sales					
	Total Sales to Ultimate Consumers					
447	Sales for Resale					
	TOTAL SALES OF ELECTRICITY					
449.1	(Less) Provision for Rate Refunds					
	TOTAL REVENUE NET OF REFUND PROVISION					
	OTHER OPERATING REVENUES					
450	Forfeited Discounts					
451	Miscellaneous Service Revenues					
453	Sales of Water and Water Power					
454	Rent from Electric Property					
455	Interdepartmental Rents					
456	Deferred Fuel Revenue					
456	Unbilled Revenue					
456	Other Electric Revenues(In Detail)					
	TOTAL OTHER OPERATING REVENUES					
	TOTAL ELECTRIC OPERATING REVENUES					

Supporting Schedules:

Recap Schedules:

Page\_\_of\_\_

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

Adjustments				
(6) Franchise Fees	(7) Other (Specify)	(8) Other (Specify)	(9) Total (4)thru(8)	(10) Adjusted Total (3)+(9)

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide the calculation of federal income taxes for

Line No.	Description	Current Tax	
		State	Federal
1	NET UTILITY OPERATING INCOME	\$	\$
2	ADD INCOME TAX ACCOUNTS		
3	LESS INTEREST CHARGES (FROM C-44)		
4			
5	TAXABLE INCOME PER BOOKS	\$	\$
6			
7	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)		
8	ADD: BOOK DEPRECIATION		
9	LESS: TAX DEPRECIATION		
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			

22  
23  
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33  
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36  
37  
38  
39  
40  
41  
42  
43  
44  
45

TOTAL TEMPORARY DIFFERENCES	\$		\$	
PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)				
TOTAL PERMANENT ADJUSTMENTS	\$		\$	
STATE TAXABLE INCOME (L5+L28+L34)	\$			
STATE INCOME TAX (5.5% OR APPLICABLE RATE OF L36)	\$			
ADJUSTMENTS TO STATE INCOME TAX (LIST)				
TOTAL ADJUSTMENTS TO STATE INCOME TAX	\$			
STATE INCOME TAX	\$			

Supporting Schedules:

ulation

f state and  
the interim year.

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

Deferred Tax			
Total	State	Federal	Total
\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____

\$ _____	\$ _____	\$ _____	\$ _____
\$ _____			
\$ _____	\$ _____		\$ _____
\$ _____	\$ _____		\$ _____
\$ _____	\$ _____		\$ _____
\$ _____	\$ _____		\$ _____

Recap Schedules:

Schedule G-12

Florida Public Service Commission

Company:

Docket No.:

Line  
No.

Description

46	FEDERAL TAXABLE INCOME (L5+L28+L34-L37state)
47	FEDERAL INCOME TAX (35% OR APPLICABLE RATE)
48	
49	ADJUSTMENTS TO FEDERAL INCOME TAX
50	ORIGINATING ITC
51	
52	WRITE OFF OF EXCESS DEFERRED TAXES
53	
54	OTHER ADJUSTMENTS (LIST)
55	
56	
57	TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX
58	
59	FEDERAL INCOME TAX
60	
61	ITC AMORTIZATION
62	
63	
64	
65	
66	
67	
68	
69	
70	
71	<b>SUMMARY OF INCOME TAX EXPENSE:</b>
72	
73	CURRENT TAX EXPENSE
74	DEFERRED INCOME TAXES



75	INVESTMENT TAX CREDITS, NET
76	TOTAL INCOME TAX PROVISION

---

Supporting Schedules:

<b>Current Tax</b>					
State	Federal		Total		
\$ _____	\$ _____	\$ _____	\$ _____		\$ _____
\$ _____	\$ _____	\$ _____	\$ _____		\$ _____
\$ _____	\$ _____	\$ _____	\$ _____		\$ _____
\$ _____	\$ _____	\$ _____	\$ _____		\$ _____
\$ _____	\$ _____	\$ _____	\$ _____		\$ _____
					\$ _____
					\$ _____

---

Recap Schedules:

\_\_\_\_\_

Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

and \_\_\_\_/\_\_\_\_/\_\_\_\_

Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_\_

**Deferred Tax**

Federal

Total

\_\_\_\_\_

_____	\$	_____
_____	\$	_____

_____	\$	_____
-------	----	-------

_____	\$	_____
=====	\$	=====
_____	\$	_____
=====	\$	=====

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide the amount of interest expense used to calculate net operating income taxes on Schedule G-12. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income tax expense, the differing bases should be clearly identified.

Type of Data Shown:

Projected Test Year Ended \_\_/\_\_/\_\_

Prior Year Ended \_\_/\_\_/\_\_

Historical Test Year Ended \_\_/\_\_/\_\_

Witness:

Line No.	Description	(1) Historical Base Year Ended	(2) Test Year Ended
1.	Interest on Long Term Debt		
2.	Amortization of Debt Discount, Premium, Issuing		
3.	Expense & Loss on Reacquired Debt		
4.	Interest on Short Term Debt		
5.	Interest on Customer Deposits		
6.	Other Interest Expense		
7.	Less Allowance for Funds Used During Construction		
8.	Total Interest Expense		

Supporting Schedules:

Recap Schedules:

Schedule    G-14

Interim Parent(s) Debt Information

Page\_\_of\_\_

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Florida Public Service Commission

Explanation: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question.

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

Company:

Docket No.:

---

Line No.		Amount	Percent of Capital	Cost Rate	Weighted Cost
1.	Long Term Debt	\$	%	%	
2.	Short Term Debt				
3.	Preferred Stock				
4.	Common Equity				
5.	Deferred Income Tax				
6.	Other (specify)				
	Total	\$	100.00%		
		=====	=====		=====

---

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide a schedule of gains and losses on disposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior cases, and the test year of such prior cases.

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
Witness:

Description of Property	Date Acquired	Date Disposed	Original Classification Account	Reclassification Account(s)	Reclassification Date(s)	Original Amount Recorded	Additions or (Retirements)	Depreciation and Amortization	Net Book Value on Disposal Date	Gain or (Loss)
-------------------------	---------------	---------------	---------------------------------	-----------------------------	--------------------------	--------------------------	----------------------------	-------------------------------	---------------------------------	----------------

Supporting Schedules:

Recap Schedules:

/	
/	
Amounts	Prior Cases
Allowed	Test Year
Prior	Ended
Cases	/ /



Schedule G-16

Interim Pension Cost

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Explanation: Provide the following information concerning pension cost for the interim test year.

Type of Data Shown:  
 \_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Witness:

Company:

Docket No.:

Line No.	Description	Interim Test Year
1	Service Cost	
2	Interest Cost	
3	Actual Return on Assets	
4	Net Amortization and Deferral	
5	Total Net Periodic Pension Cost	
6	For the Year:	
7	Amortization of Transition Asset (Obligation)	
8	Expected Return on Assets	
9	Assumed Rate of Return on Plan Assets	
10	Amortization of Transition Asset or Obligation	
11	Percent of Pension Cost Capitalized	
12	Pension Cost Recorded in Account 926	
13	Minimum Required Contribution Per IRS	
14	Maximum Allowable Contribution Per IRS	
15	Actual Contribution Made to the Trust Fund	
16	Actuarial Attribution Approach Used for Funding	
17	Assumed Discount Rate for Computing Funding	
18	Allocation Method Used to Assign Costs if the Utility Is Not the	
19	Sole Participant in the Plan. Attach the Relevant Procedures.	
20	At Year End:	
21	Accumulated Benefit Obligation	
22	Projected Benefit Obligation	
23	Vested Benefit Obligation	
24	Assumed Discount Rate (Settlement Rate)	
25	Assumed Rate for Salary Increases	
26	Fair Value of Plan Assets	
27	Market Related Value of Assets	
28	Balance in Working Capital (Specify Account No.)	

Supporting Schedules:

Recap Schedules:

Schedule	G-17	Interim Accounting Policy Changes	Page__of__
<hr/>			
Florida Public Service Commission	Explanation:	Provide a statement of changes in accounting policy in the interim test year. Explain any changes in accounting procedures that affect the interim rate base or the interim net operating income.	Type of Data Shown:
Company:			____ Projected Test Year Ended ____/____/____
			____ Prior Year Ended ____/____/____
Docket No.:			____ Historical Test Year Ended ____/____/____
			Witness:
<hr/>			

Supporting Schedules:	Recap Schedules:
-----------------------	------------------

Schedule G-18

Interim Revenue Expansion Factor

Page \_\_\_ of \_\_\_

Florida Public Service Commission

Explanation: Provide the calculation of the revenue  
expansion factor for the test year.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Company:

Witness:

Docket No.:

Line No.	Description	Percent
1.	Revenue Requirement	100.0000
2.	Gross Receipts Tax Rate	
3.	Regulatory Assessment Rate	
4.	Bad Debt Rate	
5.	Net Before Income Taxes (1) - (2) - (3) - (4)	
6.	State Income Tax Rate	
7.	State Income Tax (5) x (6)	
8.	Net Before Federal Income Tax (5) - (7)	
9.	Federal Income Tax Rate	
10.	Federal Income Tax (8) x (9)	
11.	Revenue Expansion Factor (8) - (10)	
12.	Net Operating Income Multiplier (100% / Line 11)	

Supporting Schedules:

Recap Schedules:

Schedule

G-19a

Interim Cost of Capital - 13-Month Average

Page \_\_\_\_ of \_\_\_\_

---

Florida Public Service Commission

Explanation:

Provide the company's 13-month average cost of capital for the interim test year and the prior year.

Type of Data Shown:  
\_\_\_\_ Projected Test Year  
\_\_\_\_ Prior Year Ended \_\_  
\_\_\_\_ Historical Test Year  
Witness:

Company:

Docket No.:

Supporting Schedules:

Recap Schedules:

Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_/\_\_\_\_/\_\_\_\_  
Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

(H)

Cost  
Rate

(I)

Weighted  
Cost Rate

Schedule   G-19b

Interim Cost Of Capital - Adjustments

Page \_\_\_\_ of \_\_\_\_

---

Florida Public Service Commission

Explanation: 1.) List and describe the basis for the specific adjustments appearing on Schedule G-19a.

Type of Data Shown:  
\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Company:

2.) List and describe the basis for the pro-rata adjustments appearing on Schedule G-19a.

Witness:

Docket No.:

Specific Adjustments

Pro Rata Adjustments

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company:

Docket No.:

Explanation:

Compare jurisdictional base rate revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be the new or the old classification.

(\$000)

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

Rate	(1) Base Revenue at Present Rates	(2) Base Revenue at Proposed Rates	<u>Increase</u>	
			(3) Dollars (2) - (1)	(4) Percent (3) / (1)

Florida Public Service Commission

Company:

Docket No.:

Explanation:

Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

Type of Service Charge	Number of Transactions	Present Charge	Proposed Charge	Revenues at Present Charges	Revenues at Proposed Charges	Increase	
						Dollars	Percent

Supporting Schedules:

Recap Schedules:



Schedule

G-22

Interim - Base Revenue By Rate Schedule Calculations

Page\_\_of\_\_

---

Florida Public Service Commission

Company:

Docket No.:

Explanation:

By rate schedule, calculate revenues under present and proposed rates for the rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historical test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWHs AND BILLING KWH FOR EACH RATE SCHEDULE (including standard and time of use customers) AND TRANSFER GROUP.

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

---

Type of Charges	<u>Present Revenue Calculation</u>			Rate Schedule _____	<u>Proposed Revenue Calculation</u>			Percent Increase
	Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue		
Customer Charge:								
Standard								
T-O-D								
Total								
KWH Charge:								
Standard								
T-O-D On-Peak								
T-O-D Off-Peak								
Total								
Etc.								
Total Base Revenue (Calculated)								
Correction Factor								
Total Base Revenue (Booked)								

---

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company:

Docket No.:

Explanation:

Calculate revenue under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities as well as those who do not.

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

Present Rates									Proposed Rates				
Type of Facility	Annual Billing Items	Est. Monthly KWH	Annual KWH	Facility Charge	Energy Charge	Maint. Charge	Total Monthly Charge	\$ Total Revenue	Facility Charge	Energy Charge	Maint. Charge	Total Monthly Charge	\$ Total Revenue

Annual KWH:

Percent Increase

# **Appendix B**

ADCEPHENICEARLPROGHS5N21-FA2141953.112 P.87-90PSCPSTOGK20202227-247AceFadec049520



## APPENDIX 8-1

See DCA Recommendation #3  
uniformity

## INDEX OF SCHEDULES

Schedule	Description	Required of:						
		Electric IOU	G & T Coop	Distribution Coops	Gas	Water	Sewer	Telephone
<b>A. SUMMARY SCHEDULES</b>								
A-1	Calculation of Requested Increase in Revenue Requirement	X		X	X	X	X	X
A-2	Calculation of Requested Increase in Revenue Requirement - Coops		X	X				
<b>B. RATE BASE SCHEDULES</b>								
B-1	Derivation of Rate Base	X		X	X	X	X	X
B-2	Adjustments to Test Year Rate Base	X		X	X	X	X	X
B-3	Derivation of Test Year Rate Base	X		X	X	X	X	X
B-4	Calculation of Working Capital Assets	X		X	X	X	X	X
B-5	Average Working Capital Asset Account Balances	X		X	X	X	X	X
B-6	Non-Utility Property and Entertainment Facilities	X		X	X	X	X	X
B-7	Plant Held for Future Use	X		X	X	X	X	X
B-8	Schedule of Construction Work in Progress	X	X	X	X	X	X	X
B-9	Schedule of Retirement Work in Progress	X	X	X	X	X	X	X
B-10	Acquisition Adjustments	X		X	X	X	X	X
<b>C. UTILITY OPERATING INCOME</b>								
C-1	Test Year and Pro Forma Year Statement of Utility Operating Income	X	X	X	X	X	X	X
C-2	Adjustments to Test Year Statement of Utility Operating Income	X	X	X	X	X	X	X
C-3	Derivation of Test Year Statement of Utility Operating Income	X	X	X	X	X	X	X
C-4	Calculation of Percentage of Uncollectible Accounts and Forfeited Discounts	X		X	X	X	X	X
C-5	Calculation of Revenue Conversion Factor	X		X	X	X	X	X
C-6	Other Expenditures	X	X	X	X	X	X	X
C-7	Advertising and Marketing	X	X	X	X	X	X	X
C-8	Taxes Other than Income Taxes	X	X	X	X	X	X	X
C-9	Investment Tax Credits	X		X	X	X	X	X
C-10	Accumulated Deferred Income Taxes	X		X	X	X	X	X
C-11	Calculation of Current Income Tax Expense	X		X	X	X	X	X
C-12	Calculation of Deferred Income Tax Expense	X		X	X	X	X	X
<b>D. COST OF CAPITAL</b>								
D-1.1	Cost of Capital - Per Books Test Year	X		X	X	X	X	X
D-1.2	Cost of Capital - Projected Test Year	X		X	X	X	X	X
D-1.3	Cost of Capital - Pro Forma Year	X		X	X	X	X	X
D-1.4	Cost of Capital - Coops		X	X				
D-2.1	Cost of Long-Term Debt - Per Books Test Year	X	X	X	X	X	X	X
D-2.2	Cost of Long-Term Debt - Projected Test Year	X	X	X	X	X	X	X
D-2.3	Cost of Long-Term Debt - Pro Forma Year	X	X	X	X	X	X	X
D-3.1	Cost of Preferred Stock - Per Books Test Year	X		X	X	X	X	X
D-3.2	Cost of Preferred Stock - Projected Test Year	X		X	X	X	X	X
D-3.3	Cost of Preferred Stock - Pro Forma Year	X		X	X	X	X	X
D-4	Cost of Common Equity	X		X	X	X	X	X
D-5.1	Cost of Other Capital Items - Per Books Test Year	X		X	X	X	X	X
D-5.2	Cost of Other Capital Items - Projected Test Year	X		X	X	X	X	X
D-5.3	Cost of Other Capital Items - Pro Forma Year	X		X	X	X	X	X
D-6.1	Calculation of Current, Accrued, and Other Liabilities	X		X	X	X	X	X
D-6.2	Liability Account Balances	X		X	X	X	X	X
D-6.3	Interest Bearing Liabilities' Expense Information	X		X	X	X	X	X
D-7	Advances for Construction and Contributions in Aid of Construction	X		X	X	X	X	X

Required of:

Electric IOU
G & T Coops
Distribution Coops
Gas
Water
Sewer
Telephone

X	X	X	X	X	X	X
X	X	X	X	X	X	X
X	X	X	X	X	X	X
X	X	X	X	X	X	X
X	X	X	X	X	X	X
X	X	X	X	X	X	X
X	X	X	X	X	X	X
X	X	X	X	X	X	X
X	X	X	X	X	X	
X	X	X	X	X	X	
				X	X	
X	X	X	X	X	X	X
X	X	X	X	X	X	X
			X			
			X			
X	X	X	X	X	X	X

X			X	X	X	X
X			X	X	X	X
X			X	X	X	X
	X	X				
	X	X				
	X	X				

X		X	X	X	X	
X		X	X	X	X	
X		X	X	X	X	
X		X	X	X	X	
X	X	X				
			X	X	X	
	X					
						X
						X
						X
						X
						X

X		X	X	X	X	
X		X	X	X	X	
X		X	X	X	X	
X		X	X	X	X	
X		X	X	X	X	
	X	X				
	X					
						X
						X
X	X	X	X	X	X	X

ARKANSAS PUBLIC SERVICE COMMISSION  
SECTION 8, APPENDIX 8-1

A. SUMMARY SCHEDULE

Schedule	Description
A-1	Calculation of Requested Increase in Revenue Requirement
A-2	Calculation of Requested Increase in Revenue Requirement - Coops

Required of:						
Electric IOU	G & T Coop	Distribution Coops	Gas	Water	Sewer	Telephone
X			X	X	X	X
	X	X				



**Explanation:** Schedule showing test year information and the calculation of Arkansas jurisdictional revenue requirement and revenue deficiency as determined by separate supporting schedules.

## I. Test Year Information

- 1 Provide the ending date of the test year. (mm/dd/yyyy)
- 2 Specify whether the test year is completely historical or partially projected.

## II. Calculation of Revenue Requirement

<u>Line No.</u>	<u>Line Item Description</u>	<u>Arkansas Jurisdiction</u>
1	Adjusted Rate Base (a)	
2	Adjusted Operating Revenue (a)	
3	Adjusted Operating Expense (a)	
4	Adjusted Operating Income (L.2 - L.3)	
5	Current Rate of Return (L.4 / L.1)	
6	Required Rate of Return (b)	
7	Required Operating Income (L.1 x L.6)	
8	Operating Income Deficiency (L.7 - L.4)	
9	Revenue Conversion Factor (c)	
10	Revenue Deficiency (L.8 x L.9)	
11	Total Non-Fuel Revenue Requirement (L.2 + L.10)	
12	Adjusted Revenues Other Than Rate Schedule Revenue (a)	
13	Rate Schedule Revenue Requirement (L.11 - L.12)	
14	Percentage Increase in Total Revenue Requirement (L.10 / L.2)	

### Supporting Schedules

- (a) G-1  
(b) D-1.3  
(c) C-5, or composite from G-1 if determined by rate class

ABCDEFGHIJKLMN|OPQRSTUVWXYZ-abcdefghijklmnopqrstuvwxyz.1234567890!@#\$%^&\*~`{|}[]\;:'\"<,.-\_+{}~

Schedule	Description	Required of:						
		Electric IOU	G & T Coop	Distribution Coops	Gas	Water	Sewer	Telephone
B-1	Derivation of Rate Base	X		X	X	X	X	X
B-2	Adjustments to Test Year Rate Base	X		X	X	X	X	X
B-3	Derivation of Test Year Rate Base	X		X	X	X	X	X
B-4	Calculation of Working Capital Assets	X			X	X	X	X
B-5	Average Working Capital Asset Account Balances	X			X	X	X	X
B-6	Non-Utility Property and Entertainment Facilities	X		X	X	X	X	X
B-7	Plant Held for Future Use	X		X	X	X	X	X
B-8	Schedule of Construction Work in Progress	X	X	X	X	X	X	X
B-9	Schedule of Retirement Work in Progress	X	X	X	X	X	X	X
B-10	Acquisition Adjustments	X		X	X	X	X	X

Explanation: Schedule showing derivation of rate base by component.

(1) Line No.	(2) Description	(3) Test Year (a)	(4) Pro Forma Adjustments (b)	(5) Pro Forma Year (Col. 3 + Col. 4) (A)
1	Gross Utility Plant-in-Service			
2	Less: Accumulated Depreciation			
3	Net Utility Plant-in-Service			
4	Plant Held for Future Use			
5	Construction Work in Progress			
6	Working Capital Assets			
7	Other (Specify)			
8	Total Rate Base			

Supporting Schedules

(a) B-3

(b) B-2

Recap Schedules

(A) G-2

Explanation: Schedule showing pro forma adjustments to test year original cost or projected original cost rate base detailed by adjustment number and account.

(1) Line No.	(2) Description	(3) Pro Forma Adjustment No. RB-1*	(4) Pro Forma Adjustment No. RB-2*	(5) Pro Forma Adjustment No. RB-3*	# Pro Forma Adjustment No. RB-#*	# Total Pro Forma Adjustments (A)
1	Gross Utility Plant in Service (by detailed plant account (3##), subtotaled by function)					
2	Accumulated Depreciation (by detailed plant account (3##), subtotaled by function)					
3	Plant Held for Future Use (by account, subtotaled by function)					
4	Construction Work in Progress (a) (by detailed plant account (3##), subtotaled by function)					
5	Working Capital Assets (b) (total for each adjustment)					
6	Other (Specify) (by account)					
7	Total Rate Base Adjustments					

\*Reflects rate base components of Pro Forma Adjustments which may also contain operating income adjustments.

Supporting Schedules

(a) B-8

(b) B-4

Supporting schedule(s) to provide amounts by subaccounts  
(including detailed plant accounts)

Others as needed

Recap Schedules

(A) B-1

Explanation: Schedule showing derivation of test year rate base.

(1)	(2)	(3)	(4)	(5)
Line No.	Description	Actual Amount per Trial Balance at End of Historical Portion of Test Year (a)	Adjustments for Projected Portion of Test Year*	Total Test Year (Col. 3 + Col. 4) (A)
1	Gross Utility Plant in Service (by detailed plant account (3##), subtotaled by function)			
2	Less: Accumulated Depreciation (by detailed plant account (3##), subtotaled by function)			
3	Net Utility Plant in Service			
4	Plant Held for Future Use (b) (total only)			
5	Construction Work in Progress (c) (by detailed plant account (3##), subtotaled by function)			
6	Working Capital Assets (B) (total only)			
7	Other (Specify) (d) (totals only)			
8	Total Rate Base			

\* Use this column only if the test period is partially projected.

Supporting Schedules

- (a) E-17  
 (b) E-7, if needed  
 (c) B-8  
 (d) E-10

Supporting schedule(s) to provide  
 amounts by subaccounts (including  
 detailed plant accounts)  
 Others as needed

Recap Schedules

- (A) B-1  
 (E) E-4

**Explanation:** Schedule showing calculation of working capital assets necessary to provide utility service. Column 6 should include only asset accounts that meet the following criteria: (1) is necessary for providing utility service; (2) is not included elsewhere in rate base; (3) does not accrue income that is not included in operating revenue. [NOTE: Working capital may be calculated using either method I or II below; however, regardless of method chosen, information required for method I shall be supplied.]

**I. Average Working Capital Assets Method**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Account Number	Account Title	Balance at end of Test year (a)	Adj. Needed to Achieve 13-Month Average (B) (Col. 6 - Col. 4)	13-Month Average (a)	Other Adjustment (B)	Other Adjustment Ref. No.*	Pro Forma WCA (A) (Col. 6 + Col. 7)
		<b>Total</b>						

\* Include one of the following reference numbers for each adjustment: (1) - Non-utility, (2) - Provided for elsewhere in the Cost of Service, (3) - Interest-Bearing and income not included in operating revenue, (4) - 13-Month Average is not representative of normal account balance. If reference number (4) is given as a reason, supporting schedule should be used, unless zero or end of year balance is used. Additional reference numbers can be added if needed.

**Supporting Schedules:**

(a) If:  
 Others as needed

**Refer Schedules**

(A) B-1  
 (B) B-2

**II. Lead-Lag Study Method**

Provide the summary results and main components of a fully-developed lead-lag study including ALL supporting workpapers. A fully-developed lead-lag study includes both working capital provided/required by operations (based on leads and lags in revenue and expense accounts) and working capital provided/required that is reflected in certain balance sheet accounts not encompassed by the leads and lags. The results of the lead-lag study should be presented as two amounts: working capital provided and working capital required. Working capital required represents a rate base asset, and should be presented as a component of rate base in lieu of the average working capital assets. Working capital provided represents a funding source and should be presented as a component of capital structure in lieu of average zero-cost liabilities.

### I. Working Capital Assets

Recan Schedules  
(A) B-4

Acct. No.	Account Title
--------------	---------------

### Account Description

[illegible]

### Recap Schedules

(A) B-3







Explanation: A schedule of individual retirement projects at the end of the test year and projected in the pro forma year, subtotaled by function. All projects under \$500,000 may be grouped by function by Major Gas and Electric utilities and projects under \$250,000 may be grouped by function by Non-Major utilities. Provide details of the cost of removal and/or salvage.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Project Identifying Number	Description of Retirement	RWIP at end of Test Year*	Date of Last Activity	Projected Start Date of Projects to be Started in Pro Forma Year	Projected Date of Retirement/Project Completion	Retirement/RWIP completed in Pro Forma Year* (A)	Projected Final Cost of Completed Projects not included in Col. 7
	Total						
Supporting Schedules As needed						Recap Schedules (A) B-2, F-2.3 for AECC	

Explanation: Schedule showing all acquisition adjustments and the related annual amortization amounts.						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account Number	Description	Acquisition Date	Acquisition Adjustment		Total Test Year (Col. 5 + Col. 6)
				Actual Amount per Trial Balance at End of Historical Portion of Test Year (a)	Adjustments for Projected Portion of Test Year*	
Total (A)(B)						

\* Use these columns only if the test period is partially projected.

Supporting Schedules  
(a) E-17  
Others as needed

Recap Schedules  
(A) B-3  
(B) C-1 (if applicable)

Explanation: Schedule showing all acquisition adjustments and the related annual amortization amounts.					
(1)	(2)	(3)	(8)	(9)	(10)
			Accumulated Amortization		
			Actual Amount per		
Line No.	Account Number	Description	Trial Balance at	Adjustments	Total
			End of Historical Portion of Test Year (a)	for Projected Portion of Test Year*	Test Year (Col. 8 + Col. 9)

\* Use these columns only if the test period is partially projected.

Supporting Schedules  
(a) E-17  
Others as needed

Recap Schedules  
(A) B-3  
(B) C-1 (if applicable)




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**C. UTILITY OPERATING INCOME**

Schedule	Description	Required of:						
		Electric IOU	G & T Coop	Distribution Coops	Gas	Water	Sewer	Telephone
C-1	Test Year and Pro Forma Year Statement of Utility Operating Income	X	X	X	X	X	X	X
C-2	Adjustments to Test Year Statement of Utility Operating Income	X	X	X	X	X	X	X
C-3	Derivation of Test Year Statement of Utility Operating Income	X	X	X	X	X	X	X
C-4	Calculation of Percentage of Uncollectible Accounts and Forfeited Discounts	X		X	X	X	X	X
C-5	Calculation of Revenue Conversion Factor	X			X	X	X	X
C-6	Other Expenditures	X	X	X	X	X	X	X
C-7	Advertising and Marketing	X	X	X	X	X	X	X
C-8	Taxes Other than Income Taxes	X	X	X	X	X	X	X
C-9	Investment Tax Credits	X			X	X	X	X
C-10	Accumulated Deferred Income Taxes	X			X	X	X	X
C-11	Calculation of Current Income Tax Expense	X			X	X	X	X
C-12	Calculation of Deferred Income Tax Expense	X			X	X	X	X





**Schedule showing adjustments to the test year statement of utility operating income by account and by adjustment. Do not include adjustments for proposed rate changes on this schedule. Adjustments for proposed rates changes should be shown on Schedule H-1.**

(1) Acct. No.	(2) Description	(3) Adj. No. 1S-1*	(4) Adj. No. 1S-2*	(5) Adj. No. 1S-3*	(6) Total Adjustments (a)(A)
	Operating Revenue:				
	by rate class				
	Total Sales Revenue				
	Other Operating Revenue				
	Total Operating Revenue				
	Operating Expenses:				
	by account, subtotaled by function				
	Total Operating Expense				
	Net Utility Operating Income				

\*Reflects Operating Income components of Pro Forma Adjustments which may also contain Rate Base adjustments.

**Supporting Schedules**  
(a) As needed

### Recap Schedules

(A) C-1

**Explanation:** Schedule showing the derivation of projected test year statement of utility operating income from financial records of the Company by account, subtotaled by function. This schedule is not necessary if an entirely historical test year is being used.

(1)	(2)	(3)	(4)	(5)
Account Number	Account Description	Actual Amount per Trial Balance for Historical Portion of Test Year (a)	Projected Activity for Projected Portion of Test Year	Total Test Year (Col. 3 + Col. 4) (A)
	Operating Revenue:			
	by rate class			
	Total Sales Revenue			
	Other Operating Revenue			
	Total Operating Revenue			
	Operating Expenses:			
	by account, subtotaled by function			
	Total Operating Expense			
	Net Utility Operating Income			

**Supporting Schedules**  
**(a) E-17**

Recap Schedules  
(A) C-1

**Explanation:** Schedule showing the gross jurisdictional operating revenues and the amount of uncollectible accounts written off and forfeited discounts, if collected, by rate class for the test year and the last four (4) non-overlapping fiscal years. Amounts in Column 4 should be net write-offs (gross write-offs minus recoveries), not provision for expense in income statement. If test year is partially projected, use five (5) preceding non-overlapping fiscal years.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Arkansas Jurisdictional Operational Revenues	Arkansas Jurisdictional Uncollectibles Written off (Net of Recoveries)	Uncollectibles Ratio (Col. 4 / Col. 3) (A)	Arkansas Jurisdictional Forfeited Discounts	Forfeited Discounts Ratio (Col. 6 / Col. 3) (A)
1	Five Year Total by Rate Class					
2	Rate Class					
3	Rate Class					
4	Test Year (or Prior Year) Total by Rate Class					
5	Rate Class					
6	Rate Class					
7	Prior Year Total by Rate Class					
8	Rate Class					
9	Rate Class					
10	Prior Year Total by Rate Class					
11	Rate Class					
12	Rate Class					
13	Prior Year Total by Rate Class					
14	Rate Class					
15	Rate Class					
16	Prior Year Total by Rate Class					
17	Rate Class					
18	Rate Class					

Recap Schedules  
(A) C-5

Explanation: Schedule showing incremental taxes and uncollectible accounts on incremental operating revenues and the development of a revenue conversion factor by rate class.

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Total	[Rate Class]	[Rate Class]	[Rate Class]
1	Arkansas Corporate Tax Rate				
2	Federal Corporate Tax Rate				
3	Composite Tax Rate (1)				
4	Uncollectible Accounts Ratio (a)				
5	Forfeited Discounts Ratio (a)				
6	Revenue Conversion Factor (2) (A)				
(1)	Composite Tax Rate = $L1 + (1-L1)(L2)$				
(2)	Revenue Conversion Factor* = $1 / ((1-L3)*(1-L4+L5))$				

\* Forfeited Discounts Ratio is not required in Revenue Conversion Factor

Supporting Schedules  
(a) C-4

Recap Schedules  
(A) A-1, G-1







Explanation: A schedule showing the calculation of the total company Investment Tax Credits (ITC) realized in the test year and pro forma year and ratable amortization of accumulated investment tax credits to operating income.

I. Indicate option applicable for ratemaking purposes.

(1) Line No.	(2) Description	(3) Test Year	(4) Pro Forma Year
1	ITC recognized in the current year (A)		
2	Ratable portion of Post-1970 accumulated deferred investment tax credits (Credit) (A)		
3	Total Post-1970 accumulated deferred investment tax credits (Credit) (B)		
4	Ratable portion of Pre-1971 accumulated deferred investment tax credits (A)		
5	Total Pre-1971 accumulated deferred investment tax credits (B)		
<u>Supporting Schedules</u> As needed		<u>Recap Schedules</u> (A) C-1 (B) D-5.1, D-5.2, D-5.3, D-1.1, D-1.2, D-1.3	



Explanation: A schedule showing the total company balances of Accumulated Deferred Income Taxes (ADIT) as of the end of the historical test year or the historical portion of a projected test year and pro forma year end. Further, distinguish between depreciation-related ADIT and non-depreciation related ADIT.

(1) Line No.	(2) Description	(3) Balance at end of historical portion of Test Year	(4) Balance at end of Pro Forma Year
1	Depreciation related ADIT - Federal		
2	Non-Depreciation related ADIT - Federal		
3	Depreciation related ADIT - State		
4	Non-Depreciation related ADIT - State		
5	Total ADIT		
<u>Supporting Schedules</u> Other as needed		<u>Recap Schedules</u> D-5.1, D-5.2, D-5.3, D-1.1, D-1.2, D-1.3	

(1) Line No.	(2) Description	(3) Test Year	(4) Pro Forma Year
1	Revenue (a)		
2	O&M Expenses (a)		
3	Depreciation (a)		
4	Taxes Other than Income Taxes (a)		
5	Income Before Income Tax & Interest		
6	Adjustments to Income		
7	Additions		
8	Deductions		
9	Taxable Income		
10	State Tax Calculation		
11	Taxable Income		
12	State Adjustments (Specify)		
13	State Taxable Income		
14	State Income Tax (before credits)		
15	State Tax Adjustments (Specify)		
16	Total State Income Tax (A)		
17	Federal Tax Calculation		
18	Taxable Income		
19	Federal Adjustments (Specify)		
20	Federal Taxable Income		
21	Federal Income Tax (before credits)		
22	Federal Tax Adjustments (Specify)		
23	Total Federal Income Tax (A)		
24	Total Current Income Tax		

Recap Schedules  
(A) C-1

Explanation: A schedule showing the calculation of deferred income tax expense. Amounts in the Credit columns should be identified as a turn-around of past deferrals or other.

(1) Line No.	(2) Description	(3)	(4) Test Year (A)		(5)	(6)	(7) Pro Forma Year (A)		(8)
		Debit	Credit		Net	Debit	Credit		Net
1	Deferred State Income Tax Expense								
2	Tax Depreciation								
3	Other (Specify)								
4	Total Deferred State Income Tax Expense								
5	Deferred Federal Income Tax Expense								
6	Tax Depreciation								
7	Other (Specify)								
8	Total Deferred Federal Income Tax Expense								

Supporting Schedules  
As needed

Recap Schedules  
(A) C-1

[illegible]

Schedule	Description
----------	-------------

Schedule	Description	Required of:						
		Electric IOU	G & T Coop	Distribution Coops	Gas	Water	Sewer	Telephone
D-1.1	Cost of Capital - Per Books Test Year	X			X	X	X	X
D-1.2	Cost of Capital - Projected Test Year	X			X	X	X	X
D-1.3	Cost of Capital - Pro Forma Year	X			X	X	X	X
D-1.4	Cost of Capital - Coops		X	X				
D-2.1	Cost of Long-Term Debt - Per Books Test Year	X	X	X	X	X	X	X
D-2.2	Cost of Long-Term Debt - Projected Test Year	X	X	X	X	X	X	X
D-2.3	Cost of Long-Term Debt - Pro Forma Year	X	X	X	X	X	X	X
D-3.1	Cost of Preferred Stock - Per Books Test Year	X			X	X	X	X
D-3.2	Cost of Preferred Stock - Projected Test Year	X			X	X	X	X
D-3.3	Cost of Preferred Stock - Pro Forma Year	X			X	X	X	X
D-4	Cost of Common Equity	X			X	X	X	X
D-5.1	Cost of Other Capital Items - Per Books Test Year	X			X	X	X	X
D-5.2	Cost of Other Capital Items - Projected Test Year	X			X	X	X	X
D-5.3	Cost of Other Capital Items - Pro Forma Year	X			X	X	X	X
D-6.1	Calculation of Current, Accrued, and Other Liabilities	X			X	X	X	X
D-6.2	Liability Account Balances	X			X	X	X	X
D-6.3	Interest Bearing Liabilities' Expense Information	X			X	X	X	X
D-7	Advances for Construction and Contributions in Aid of Construction	X			X	X	X	X

		Per Books Test Year as of mm/dd/yyyy	
(1)	(2)	(3)	(4)
Line No.	Description	Amount (a)(A)	Rate % (c)
1	Long-Term Debt		
2	Preferred Stock		
3	Common Equity		
4	Accumulated Deferred Income Taxes		
5	Pre-1971 ADITC		
6	Post-1970 ADITC		
7	Customer Deposits		
8	Short-Term/Interim Debt		
9	Current, Accrued, and Other Liabilities		
10	Capital Leases		
11	Other Capital Items		
12	Totals		

## Recap Schedules

(A) D-1.3

(c) Rates must be adequately cross-referenced to applicable D schedules

**Schedule: D-1.3**  
**Title: Cost of Capital -**  
**Pro Forma Year**

		Pro Forma Year as of mm/dd/yyyy					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Amount		Amount			
Line No.	Description	Beginning of Pro Forma Year (a)	Pro Forma Adjustments	End of Pro Forma Year	Proportion (Amount/Total)	Rate % (b)	Weighted Cost % (Col. 6 x Col.7)
1	Long-Term Debt						
2	Preferred Stock						
3	Common Equity						
4	Accumulated Deferred Income Taxes						
5	Pre-1971 ADITC						
6	Post-1970 ADITC						
7	Customer Deposits						
8	Short-Term/Interim Debt						
9	Current, Accrued, and Other Liabilities						
10	Capital Leases						
11	Other Capital Items						
12	Totals						(A)

Recap Schedules  
(A) A-1

(a) D-1.1 or D-1.2

(b) Rates must be adequately cross-referenced to applicable D schedules

## SECTION 8, APPENDIX 8-1

Schedule: D-2.1  
 Title: Cost of Long-Term  
 Debt - Per Books Test Year

Explanation: Schedule showing computation of cost of total company long-term debt at the end of the historical test year. Schedule D-2.1 should only be completed if the company is filing 12 months of actual historical test year data.

Per Books Test Year as of mm/dd/yyyy - Long-Term Debt by Issue Including Current Maturities										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Description of Debt	Issue Date	Maturity Date	Amount Outstanding (a)	Unamortized Net Disc/Prem/Exp, Gain/Loss on Reacquired Debt Accts (a)	Net Proceeds (Col. 5 +/- Col. 6)	Stated Rate %	Annual Interest (Col. 5 x Col. 8)	Amortization Net Disc/Prem & Expense	Annual Cost (Col. 9 +/- Col. 10)
1										
2										
3										
4										
5										
6										
7										
8										
9										
10	Totals									
11								Embedded Cost Rate - (Col. 11 total / Col. 7 total)		(A)

Supporting Schedules  
 (a) E-1

Recap Schedules  
 (A) D-1.1

Schedule: D-2,3	Title: Cost of Long-Term Debt - Pro Forma Year
1	2
3	4
5	6
7	8
9	10
11	12
13	14
15	16
17	18
19	20
21	22
23	24
25	26
27	28
29	30
31	32
33	34
35	36
37	38
39	40
41	42
43	44
45	46
47	48
49	50
51	52
53	54
55	56
57	58
59	60
61	62
63	64
65	66
67	68
69	70
71	72
73	74
75	76
77	78
79	80
81	82
83	84
85	86
87	88
89	90
91	92
93	94
95	96
97	98
99	100

**Pro Forma Year as of mm/dd/yyyy - Long-Term Debt by Issue Including Current Maturities**

### **Supporting Schedules** **D-2.1 or D-2.2**

**Embedded Cost Rate (A) -  
(Col. 13 total / Col. 9 total)**



**Schedule: D-3.1**  
**Title: Cost of Preferred Stock -**  
**Per Books Test Year**

Explanation: Schedule showing computation of total company cost of preferred stock at the end of the historical test year. Schedule D-3.1 should only be completed if the company is filing 12 months of actual historical test year data.

Per Books Test Year as of mm/dd/yyyy						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Issue Date	Amount (a)	Rate %	Dividend Requirement (Col. 4 x Col. 5)	Shares Outstanding
1						
2						
3						
4						
5						
6	Subtotal					
7	Discount/Premium (a)					
8	Total					
9			Embedded Cost Rate (A)			
				(Col. 6 total / Col. 4 total )		

## Supporting Schedules

(a) E-1

## Recap Schedules

(A) D-1.1

## SECTION 8, APPENDIX 8-1

Schedule: D-3.3  
**Title:** Cost of Preferred  
 Stock - Pro Forma Year

Explanation: Schedule showing computation of total company cost of preferred stock at the end of the pro forma year.

Pro Forma Year as of mm/dd/yyyy								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Description	Issue Date	Amount Beginning of Pro Forma Year (a)	Pro Forma Adjustments	Amount End of Pro Forma Year (Col. 4 +/- Col 5)	Rate %	Dividend Requirement (Col. 6 x Col. 7)	Shares Outstanding
1								
2								
3								
4								
5								
6	Subtotal							
7	Discount/Premium							
8	Total							
9								
					Embedded Cost Rate (A) (Col. 8 total / Col. 6 total )			

Supporting Schedules

(a) D-3.1 or D-3.2

Recap Schedules

(A) D-1.3

Explanation: Summary of conclusions on the required rate of return on common equity.

Schedule D-4 requires a summary of conclusions on the requested rate of return on common equity (A). The summary should be provided on Schedule D-4 and filed with the Application along with all other required schedules and should also identify all witness testimony and exhibits addressing rate of return. Testimony, exhibits, and workpapers required at filing of the General Rate Change Application shall comply with each requirement of Section 8 of the Rules of Practice and Procedure.

Supporting Schedules  
Special Studies, if any

(A) Recap Schedules  
D-1.1, D-1.2, D-1.3

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		Per Books Test Year as of mm/dd/yyyy	
(1)	(2)	(3)	(4)
Line No.	Description of Item	Amount (a)(A)	Rate %
1	Accumulated Deferred Income Taxes (b)		
2	Pre-1971 ADITC (c)		
3	Post-1970 ADITC (c)		
4	Customer Deposits		
5	Short Term/Interim Debt		
6	Current, Accrued, and Other Liabilities		
7	Capital Leases		
8	Other Capital Items		
9	Total		

(a) E-1  
(b) C-10  
(c) C-9

(A) D-1.1

## SECTION 8, APPENDIX 8-1

Schedule: D-5.3  
**Title:** Cost of Other Capital  
 Items - Pro Forma Year

Explanation: Schedule showing other elements of actual total company capital structure and the related costs at the end of the pro forma year. Schedule D-5.3 should include other elements of total company capital structure and the related costs not shown on Schedules D-2.3, D-3.3, and D-4 and should provide the same level of detail as shown in those schedules. ADITC should be shown in accordance with external capital proportions (e.g. long-term debt, short-term debt, preferred stock, common equity) in Schedule D-1.3.

(1)	(2)	Pro Forma Year as of mm/dd/yyyy			(6)
		(3)	(4)	(5)	
		Amount Beginning Pro Forma Year (a)	Pro Forma Adjustments	Amount (A) End of Pro Forma Year (Col. 3 +/- Col. 4)	Rate %
Line No.	Description of Item				
1	Accumulated Deferred Income Taxes (b)				
2	Pre-1971 ADITC (c)				
3	Post-1970 ADITC (c)				
4	Customer Deposits				
5	Short Term/Interim Debt				
6	Current, Accrued, and Other Liabilities				
7	Capital Leases				
8	Other Capital Items				
9	Total				

Supporting Schedules

(a) D-5.1 or D-5.2

(b) C-10

(c) C-9

Recap Schedules

(A) D-1.3

## 1. LIABILITY SUBACCOUNTS

(1)	(2)	(3)	(4) Adj. Needed to Achieve 13-Month Average	(5)  13-Month Average (a)	(6)  Adjustment	(7)  Adjustment Reference No.*	(8)  Pro Forma CAOL (B)
Account Number	Account Title	Balance at end of Test year (A)(a)	(Col. 5 - Col. 3)				
Total							

\* Include one of the following reference numbers for each adjustment: (1) - Provided for elsewhere in the Cost of Service, (2) - Interest-Bearing, (3) - 13-Month Average is not representative of normal account balance. If reference number (3) is given as a reason, a supporting schedule should be used unless year end or end of year balance is used. Additional references can be used if needed.

(E) D-6,2.

Others as needed

**(A) D-1.1, D-1.2, D-1.3, as applicable**

(B)  $D_{-1}, S$

**Note 1.** Please provide this information regardless of the calculation of working capital (i.e., the calculation of working capital resulting from a fully developed lead-lag study can be substituted for current, accrued, and other liabilities that are encompassed by the lead-lag study, including working capital provided by non-utility operations).

**SECTION 8, APPENDIX 8-1**

**Schedule D-6.2** **Title: Liability Account Balances**

[illegible]

## **I. INTEREST BEARING SUBACCOUNTS**

Line	Expense																Total	Annual
No.	Acct.	Account Title	Description of Interest	Rate Determination	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Annual	Cost

### Recap Schedules As Needed



**Explanation:** List of outstanding advances for construction and contributions in aid of construction at end of the historical portion of the test year and explanation of company policy.

### I. List of Advances For Construction

(1)	(2)	(3)	(4)	(5)	(6)
Subaccount Number	Subaccount Title	Advanced by or Customer's Account No.	Amount	Date Recorded	Scheduled Refund Date

**Total (A)**

**II. Explain company policy for requiring, holding, and returning advances for construction.**

### III. Total Contributions in Aid of Construction

[illegible]

**IV. Explain company policy for requiring contributions in aid of construction.**

**Supporting Schedules**  
As needed

### Recap Schedules

(A) D-6.2

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Explanation: Schedule showing the balance sheet by account for the end of the historical test year or the end of the historical portion of a partially projected test year. Any utility which is a wholly-owned subsidiary of another company should also provide the information required on this schedule for the parent corporation on a stand-alone basis.

Line No.	Account Number	Description	Amount (A)(a)	Account Number	Description	Amount (A)(a)
1		Current Assets			Current Liabilities	
2						
3					Total Current Liabilities	
4						
5					Long-Term Debt	
6						
7		Total Current Assets				
8					Total Long-Term Debt	
9		Other Property and Investments, at Cost				
10						
11		Property, Plant and Equipment			Deferred Credits and Other Liabilities	
12						
13		Total property, plant and equipment				
14		Less accumulated depreciation				
15		Net Property, Plant and Equipment				
16						
17		Deferred Charges and Other Assets				
18						
19					Total Deferred Credits and Other Liabilities	
20						
21					Stockholders' Equity	
22						
23		Total Deferred Charges and Other Assets			Total Stockholders' Equity	
24		Total Assets			Total Liabilities and Stockholders' Equity	

Supporting Schedule

(a) E-17

Recap Schedules(A) B-1 or B-3 if partially projected test year is used,  
B-8, D-1.1,  
D-1.1 Coops,  
F-1.1, F-1.2

Explanation: Schedule showing the income statement by subaccount for 12 months ending with the last month of the historical test year or the 6 months ending with the last historical month if using a projected test year.

Line No.	Account Number	Description	Amount (a)
1		Operating Revenues	
2			
3			
4		Operating Expenses:	
5			
6			
7		Total Operating Expense	
8			
9		Net Utility Operating Income	
10			
11		Other Income & Deductions:	
12		Other Income:	
13			
14		Total Other Income	
15		Other Income Deductions:	
16			
17		Total Other Income Deductions	
18			
19		Income Taxes	
20			
21		Net Other Income & Deductions	
22			
23		Interest Charges:	
24			
25		Total Interest Charges	
26			
27		Net Income	
<u>Supporting Schedules</u>			<u>Recap Schedules</u>
(a) E-17			As needed

Explanation: Schedule showing test year and pro forma other income and deductions, interest charges and extraordinary items. Amount reflected in the financial statements for the historical portion of the test year. If the test year is entirely historical, column 1 shall show the amount reflected in the financial statements for the test year.

Line No.	Description	Account Number	Total Company				
			(1) Actual Amount per Financial Statements for 6 months ending Month DD, YYYY	(2) Projected Activity for 6 Months Ending Month DD, YYYY	(3) Total Test Year	(4) Pro Forma Adjustments (a)	(5) Pro Forma Year
	(Detail all operating revenues and expenses by primary account)						
1	Other Income:						
2							
3							
4	Total Other Income						
5							
6	Other Income Deductions:						
7							
8							
9	Total Other Income Deductions						
10							
11	Income Taxes						
12							
13	Net Other Income & Deductions						
14							
15	Interest Charges:						
16							
17							
18	Total Interest Charges						
19							
20	Extraordinary Items						
21							
22							
23	Net Non-Operating Income						

Supporting Schedules

(a) E-4

Others as needed

Recap Schedules

As needed

Explanation: Schedule showing pro forma adjustments and reclassifications affecting test year other income and deductions.

(1)	(2)	(3)	(4)	(5)	(6)
Line	Account	Account	Adjustment	Adjustment	Total
No.	Description	Number	Number	Description	Company
					Adjustment (A)
	(Detail all adjustments by primary account)				
1	Other Income:				
2					
3					
4	Total Other Income				
5					
6	Other Income Deductions:				
7					
8					
9	Total Other Income Deductions				
10					
11	Income Taxes				
12					
13	Net Other Income & Deductions				
14					
15	Interest Charges:				
16					
17					
18	Total Interest Charges				
19					
20	Extraordinary Items				
21					
22					
23	Net Non-Operating Income				

Supporting Schedules  
As needed

Recap Schedule  
(A) E-3

**Explanation:** A copy of the most recent audited financial statement and/or the most recent annual report to the stockholders.

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Explanation: List showing the standard journal entries prepared monthly by the utility with a description of what each entry records.

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Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a detailed description of each account/subaccount.

**Explanation:** Schedule showing an organizational chart of the applicant. Said organizational chart shall include the overall corporate structure of the parent corporation and all subsidiary companies, if any. This schedule shall include a detailed chart of the applicant's Accounting Department, Budget Department, Finance Department and Rate and Regulatory Department. Provide the name, title, and telephone number of the person who should be contacted for information concerning this application.

EDGEHILL EARL FROTHSINGE - Falmouth, 12.2.17 - WPCP SO GLE 2020-24-7 Ace 1546068 95 120

Explanation: Schedule showing Per Book (PB) monthly billing determinants and retail rate revenues for the test year by individual rate schedule. If a projected test year is used, provide as much history as is available.

COMPANY NAME  
ARKANSAS JURISDICTIONAL  
BILLING DETERMINANTS AND REVENUES AT PRESENT RATES - TEST YEAR

Line No.	Rate Schedule	Test Year Month # 1	Test Year Month # 2	Test Year Month # 3	Test Year Month # 4	Test Year Month # 5	Test Year Month # 6
1	<u>Rate Schedule #1</u>						
2	Customer bills						
3	Demand						
4	Usage						
5	Usage per Customer						
6	PB Base Rate Revenue						
7	PB Fuel Rider Revenue						
8	PB Other Rider Revenues						
9	Total PB Retail Sales Revenue						
10	<u>Rate Schedule #2</u>						
11	Customer bills						
12	Demand						
13	Usage						
14	Usage per Customer						
15	PB Base Rate Revenue						
16	PB Fuel Rider Revenue						
17	PB Other Rider Revenues						
18	Total PB Retail Sales Revenue						
19	Total Customer bills						
20	Total Demand						
21	Total Usage						
22	Total PB Base Rate Revenue						
23	Total PB Fuel Rider Revenue						
24	Total PB Other Rider Revenues						
25	Total PB Retail Sales Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Line No.	Rate Schedule	Test Year Month # 7	Test Year Month # 8	Test Year Month # 9	Test Year Month # 10	Test Year Month # 11	Test Year Month # 12	Test Year 12 Months Total
26	<u>Rate Schedule #1</u>							
27	Customer bills							
28	Demand							
29	Usage							
30	Usage per Customer							
31	PB Base Rate Revenue							
32	PB Fuel Rider Revenue							
33	PB Other Rider Revenues							
34	Total PB Retail Sales Revenue							
35	<u>Rate Schedule #2</u>							
36	Customer bills							
37	Demand							
38	Usage							
39	Usage per Customer							
40	PB Base Rate Revenue							
41	PB Fuel Rider Revenue							
42	PB Other Rider Revenues							
43	Total PB Retail Sales Revenue							
44	Total Customer bills							
45	Total Demand							
46	Total Usage							
47	Total PB Base Rate Revenue							
48	Total PB Fuel Rider Revenue							
49	Total PB Other Rider Revenues							
50	Total PB Retail Sales Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

### Supporting Schedules

### Recap Schedules

Explanation: Schedule showing monthly billing determinants for the pro forma (adjusted test) year by individual rate schedule.

COMPANY NAME  
ARKANSAS JURISDICTIONAL  
BILLING DETERMINANTS - PRQ FORM YEAR

Line No.	Rate Schedule	Pro Forma Month # 1	Pro Forma Month # 2	Pro Forma Month # 3	Pro Forma Month # 4	Pro Forma Month # 5	Pro Forma Month # 6
1	<u>Rate Schedule #1</u>						
2	Customer bills						
3	Demand						
4	Usage						
5	Usage per Customer						
6	<u>Rate Schedule #2</u>						
7	Customer bills						
8	Demand						
9	Usage						
10	Usage per Customer						
11	Total Customer bills						
12	Total Demand						
13	Total Usage						

Line No.	Rate Schedule	Pro Forma Month # 7	Pro Forma Month # 8	Pro Forma Month # 9	Pro Forma Month # 10	Pro Forma Month # 11	Pro Forma Month # 12	Pro Forma 12 Months Total
14	<u>Rate Schedule #1</u>							
15	Customer bills							
16	Demand							
17	Usage							
18	Usage per Customer							
19	<u>Rate Schedule #2</u>							
20	Customer bills							
21	Demand							
22	Usage							
23	Usage per Customer							
24	Total Customer bills							
25	Total Demand							
26	Total Usage							

### Supporting Schedules

## Recap Schedules

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Explanation: Schedule showing key operating statistics in comparative format for the test year.

- 1 Pumping Capacity (GPM or other suitable unit of measure)
- 2 Finished Water Storage (by tank)
  - (1) Capacity in gallons
  - (2) Draw down capability
- 3 Water Demand:
  - (1) Peak Month usage
  - (2) Peak Day usage
  - (3) Peak Hour Usage
- 4 Most recent report from insurance service offices — public fire protection.
- 5 Gallons or cubic feet sold each month of the test year, by rate schedule.
- 6 Number of customers by rate schedule.
- 7 Year-end and average annual gallons per residential customer.
- 8 Year-end and average annual revenue per residential customer.
- 9 Pumping cost per 1,000 gallons or other suitable unit of measure.
- 10 Revenue by rate schedule by month.

Supporting Schedules  
As needed

Recap Schedules  
As needed

**Explanation:** Schedule showing miscellaneous operating statistics and an analysis of a typical billing cycle.

- I. Schedule for each of the five years immediately prior to the test year for:
  - (a) Overtime hours and, if available, whether classified as expense or capitalized.
  - (b) Ratio of capitalized/expensed payroll including dollar amounts.
- II. Analysis of typical billing cycle:
  - (a) Number of cycles.
  - (b) Meter read dates.
  - (c) Processing period.
  - (d) Billing date(s).
  - (e) Date(s) bills mailed.
  - (f) Due date(s).
  - (g) If the Applicant determines that the 13-month average of accounts receivable is not reflective of the average daily balance, an analysis of the average number of days between billing date and receipt of payment during the test year should be provided.
  - (h) Calculation of average number of days usage that has not been billed as of the end of the month (including meters that have not been read).

**Note: Section II may be omitted if the Applicant does not file a lead lag study.**

### Supporting Schedules

**As needed**

## Recap Schedules

As needed

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Explanation: Description of the company's method for calculating Allowance for Funds Used During Construction and determination of the rate used in the test year.

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- I. Provide a detailed narrative of how AFUDC is calculated, compounded and recorded. Include an example of the actual formula used to calculate AFUDC.
- II. Provide the AFUDC rates used during the test year (both debt and equity components) and explain how the formula in Part I was used to derive those rates.

Supporting Schedules  
As needed

Recap Schedule  
As needed

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**Explanation:** Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping fiscal or calendar years. Also, provide monthly trial balances for the historical portion of the test year.

---

- I. For each of the 12 months ending with the last month of the historical test year or each of the 6 months ending with the last historical month of a projected test year, provide a detailed trial balance containing subaccounts, with subtotals by account. Include detailed (300 series) plant accounts for the utility plant-in-service (101) and related accumulated depreciation (108) accounts for the last historical month of the test year or for all months if available. Note: this information should be provided on a consistent basis with that provided in Schedules B, C and F (e.g., Arkansas jurisdictional information). (A)
- II. Provide a detailed trial balance for the test year and two preceding fiscal or calendar years containing subaccounts, with subtotals by account. Include detailed (300 series) plant accounts for the utility plant-in-service (101) and related accumulated depreciation (108) accounts. If test year is partially projected, the test year trial balance is not required for this item—see item I. Note: this information should be provided on a consistent basis with that provided in Schedules B, C and F (e.g., Arkansas jurisdictional information). (A)
- III. If this information has not already been provided pursuant to Part II, provide a detailed total company trial balance for the test year containing subaccounts, with subtotals by account. If test year is partially projected, the test year trial balance should reflect balances at the end of the historical period. Note: this information should be provided on a total company basis consistent with that provided in the D Schedules. (B)

Supporting Schedules

E-9  
Others as needed

Recap Schedules

(A) B-3, B-5, B-6, B-7,  
B-10, C-1, C-3,  
E-1, E-2

(B) D-1, D-6.2,  
E-1, E-2





Explanation: This schedule shows original cost of utility plant in service and accumulated depreciation by account, subtotaled by function, for a historical test year. Schedule F-1.1 should only be completed if the company is filing 12 months of actual historical test year data. Total amounts must reconcile to the recap schedules indicated.

HISTORICAL TEST YEAR						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Acct. Number	Acct. Description	Plant Balance Per Book End of Test Year (a) (B)	Reclassifications (b)	Adjusted Plant Balance End of Test Year (A) (B)	Accumulated Depreciation Per Book End of Test Year (a) (B)
1			-	-	-	-
2	subtotaled by function		-	-	-	-
3			-	-	-	-
4			-	-	-	-
5			-	-	-	-
6			-	-	-	-
7			-	-	-	-
8		Total	-	-	-	-

Supporting Schedule

(a) E-1

(b) Provide supporting schedule

Others as needed

Recap Schedules

(A) F-1.3

(B) B-3



**ARKANSAS PUBLIC SERVICE COMMISSION**  
**SECTION 8, APPENDIX 8-1**

### G. COST OF SERVICE / COST SEPARATION SCHEDULES

		Required of:						
		Electric IOU	G & T Coop	Distribution Coops	Gas	Water	Sewer	Telephone
<u>Schedule</u>	<u>Description</u>	X		X	X	X	X	
G-2	Cost of Service Study - Rate Base Detail	X		X	X	X	X	
G-3	Cost of Service Study - Revenue and Expense Detail	X		X	X	X	X	
G-4	Development of Allocation Group	X		X	X	X	X	
G-5.1	Load Data and Rate Schedule or Class Information	X	X	X				
G-5.2	Load Data and Rate Schedule or Class Information				X	X	X	
G-6	Test Year Statement of Cost of Service by Function		X					
G-7	Jurisdictional Separation of Rate Base							X
G-8	Jurisdictional Separation of Expenses							X
G-9	Analysis of Intrastate Toll Revenues							X
G-10	Separation of Costs to Unregulated Activities							X
G-11	Special Cost Studies							X

Line No.		Total Company	Other Jurisdiction	Total Arkansas Retail	Rate Class A	Rate Class B	Etc.
1	RATE BASE (a)						
2	GROSS PLANT IN SERVICE						
3	ACCUMULATED DEPRECIATION						
4	NET PLANT						
5	WORKING CAPITAL ASSETS						
6	OTHER RATE BASE ITEMS						
7	TOTAL RATE BASE (A)						
8	NON-FUEL OPERATING REVENUES						
9	PRESENT RATE SCHEDULE REVENUES (b)						
10	OTHER OPERATING REVENUES						
11	TOTAL OPERATING REVENUE (A)						
12	EXPENSES (c)						
13	OPERATION & MAINTENANCE EXPENSE						
14	PRODUCTION						
15	TRANSMISSION						
16	DISTRIBUTION						
17	CUSTOMER ACCOUNTS						
18	CUSTOMER SERVICES AND INFORMATIONAL						
19	SALES						
20	ADMINISTRATIVE AND GENERAL						
21	ETC.						
22	TOTAL OPERATION & MAINTENANCE EXPENSE						
23	DEPRECIATION & AMORTIZATION EXPENSE						
24	TAXES OTHER THAN INCOME TAXES						
25	INCOME TAXES						
26	TOTAL EXPENSES (A)						
27	OPERATING INCOME						
28	EARNED RETURN ON RATE BASE						

Explanation: Schedule showing the major categories of rate base, revenue, and expense for *pro forma* year by Total Company, all Other Jurisdictions, Total Arkansas Retail, and Arkansas Rate Schedules or Classes. The "Total Company" amount is not required if the amounts brought forward from supporting schedules are at the Arkansas level and the Company is not reporting any non-Jurisdictional (non-Arkansas) amounts on the supporting schedules. The schedule shall also show the calculation of the rate schedule revenue deficiency and revenue requirement for the above groups at an equal rate of return. If the proposed rate schedule revenue requirement is different from that resulting from the use of equal rates of return, that calculation should also be shown.

Line No.		Total Company	Other Jurisdiction	Total Arkansas Retail	Rate Class A	Rate Class B	Etc.
29	COST OF SERVICE REVENUE REQUIREMENT						
30	REQUIRED RETURN ON RATE BASE GIVEN EQUAL RATES OF RETURN						
31	REQUIRED OPERATING INCOME (L7*L30)						
32	INCOME DEFICIENCY/(SURPLUS) (L31-L27)						
33	REVENUE CONVERSION FACTOR (d) (A)						
34	REVENUE DEFICIENCY/(SURPLUS) (L33*L32)						
35	RATE SCHEDULE REVENUE REQUIREMENT (L9+L34)						
36	FUEL REVENUES @ PRESENT RATES (b)						
37	OTHER RIDERS @ PRESENT RATES (b)						
38	% INCREASE ON PRESENT RATE SCHEDULE REVENUE (L34/L9)						
39	% INCREASE ON PRESENT RATE SCH REV + FUEL REV (L34/(L9+L36))						
40	% INCREASE ON PRESENT RATE SCH REV + FUEL REV + OTHER RIDERS (L34/(L9+L36+L37))						
41	TOTAL REVENUE REQUIREMENT (L10+L35+L36+L37)						

Explanation: Schedule showing the major categories of rate base, revenue, and expense for pro forma year by Total Company, all Other Jurisdictions, Total Arkansas Retail, and Arkansas Rate Schedules or Classes. The "Total Company" amount is not required if the amounts brought forward from supporting schedules are at the Arkansas level and the Company is not reporting any non-Jurisdictional (non-Arkansas) amounts on the supporting schedules. The schedule shall also show the calculation of the rate schedule revenue deficiency and revenue requirement for the above groups at an equal rate of return. If the proposed rate schedule revenue requirement is different from that resulting from the use of equal rates of return, that calculation should also be shown.

Line No.		Total Company	Other Jurisdiction	Total Arkansas Retail	Rate Class A	Rate Class B	Etc.
42	PROPOSED REVENUE REQUIREMENT						
43	PROPOSED RETURN ON RATE BASE						
44	REQUIRED OPERATING INCOME (L7*L43)						
45	INCOME DEFICIENCY/(SURPLUS) (L44-L27)						
46	REVENUE CONVERSION FACTOR (d) (A)						
47	REVENUE DEFICIENCY/(SURPLUS) (L45*L46)						
48	RATE SCHEDULE REVENUE REQUIREMENT (L9+L47)						
49	FUEL REVENUES @ PRESENT RATES (b)						
50	OTHER RIDERS @ PRESENT RATES (b)						
51	% INCREASE ON PRESENT RATE SCHEDULE REVENUE (L47/L9)						
52	% INCREASE ON PRESENT RATE SCH REV + FUEL REV (L47/(L9+L49))						
53	% INCREASE ON PRESENT RATE SCH REV + FUEL REV + OTHER RIDERS (L47/(L9+L49+L50))						
54	TOTAL REVENUE REQUIREMENT (b) (L10+L48+L49+L50)						

## Supporting Schedules

- (a) G-2  
(b) H-1  
(c) G-3  
(d) C-5

Recap Schedules  
(A) A-1





Explanation: Schedule showing pro forma year revenues and allocation of functionalized expenses by account, and where applicable by subaccount, to Total Company, Other Jurisdictions, Total Arkansas Retail, and Arkansas Rate Schedule or Classes. The "Total Company" amount is not required if the amounts brought forward from supporting schedules are at the Arkansas level and the Company is not reporting any non-Jurisdictional (non-Arkansas) amounts on the supporting schedules. The associated plant account(s) should be provided for all expenses which follow specific plant accounts. Workpapers detailing classification/functionalization by account should be provided. Identify accounts that have been classified and/or allocated in a manner different from the previous rate case and explain the basis for the change.

Line No.	Account No.	Revenues and Expenses Detail	Total Company (a)	Other Jurisdiction	Total Arkansas Retail	Rate Class A	Rate Class B	Etc.	Associated Plant Account No.	Allocation Factor Label (b)
1		NON-FUEL OPERATING REVENUES								
2		PRESENT RATE SCHEDULE REVENUES (c)								
3		OTHER REVENUES								
4		TOTAL RETAIL SALES REVENUE								
5		EXPENSES								
6		OPERATION & MAINTENANCE EXPENSE								
7		PRODUCTION								
8		TRANSMISSION								
9		DISTRIBUTION								
10		CUSTOMER ACCOUNTS								
11		CUSTOMER SERVICES AND INFORMATIONAL								
12		SALES								
13		ADMINISTRATIVE AND GENERAL								
14		ETC.								
15		TOTAL OPERATION & MAINTENANCE EXPENSE								
16		DEPRECIATION & AMORTIZATION EXPENSE								
17		INTANGIBLE								
18		PRODUCTION								
19		TRANSMISSION								
20		DISTRIBUTION								
21		GENERAL								
22		ETC.								
23		TOTAL DEPRECIATION & AMORTIZATION EXPENSE (d)								
24		TAXES OTHER THAN INCOME TAXES								
25		INCOME TAXES								
26		TOTAL EXPENSES (A)								
27		OPERATING INCOME								

Supporting Schedules  
(a) C-1  
(b) G-4  
(c) H-1  
(d) F-1.3

Recap Schedules  
(A) G-1

Explanation: Schedule showing derivation of all allocation factors utilized in the cost of service study. All factors shall be labeled to show exact cross references to Schedules G-2 and G-3. Show data used as well as the resulting factor. The "Total Company" amount is not required if the amounts brought forward from supporting schedules are at the Arkansas level and the Company is not reporting any non-Jurisdictional (non-Arkansas) amounts on the supporting schedules.

Line No.	Allocation Group / Factor	Description	Label	Total Company	Other Jurisdiction	Total Arkansas Retail (A)	Rate Class A	Rate Class B	Etc.
1	EXTERNAL FACTOR								
2	Demand								
3	Commodity/Energy								
4	Customer								
5	Revenue								
6	Others as needed								
7	INTERNAL FACTOR								
8	Gross Plant								
9	Others as needed								
10	EXTERNAL DATA (Derived from sources external to COS Model)								
11	Demand (a)								
12	Commodity/Energy (b)								
13	Customer (b)								
14	Revenue (b)								
15	Others as needed								
16	INTERNAL DATA (Derived from calculations within the COS Model)								
17	Gross Plant								
18	Others as needed								

Supporting Schedules  
(a) G-5.1 or G-5.2  
(b) H-1  
As needed

Recap Schedules  
(A) G-2, G-3

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- Supporting Schedules  
As needed

Recap Schedules  
(A) G-4

**ARKANSAS PUBLIC SERVICE COMMISSION  
SECTION 8, APPENDIX 8-1**

**H. EFFECT OF PROPOSED TARIFF SCHEDULES**

Schedule	Description	Required of:					
		Electric IOU	G & T Coop	Distribution Coops	Gas	Water	Sewer Telephone
H-1	Summary of Revenues by Rate Class - Present and Proposed Rates	X		X	X	X	X
H-2	Analysis of Revenue by Detailed Rate Schedule	X		X	X	X	X
H-3	Typical Bill Analysis	X		X	X	X	X
H-4	Bill Frequency Analysis	X		X	X	X	X
H-5	Derivation of Rate Designs by Rate Schedule	X		X	X	X	X
H-6	Wholesale Power Billing		X	X			
H-7	Summary of Revenues by Rate Class - Present and Proposed Rates		X				
H-8	Summary of Revenues by Rate Element						X
H-9	Typical Bill Analysis						X
H-10	Tariffs	X	X	X	X	X	X

## SECTION 8, APPENDIX 8-1

Schedule: H-1

**Title: Summary of Revenues by  
Rate Class - Present and Proposed Rates**

Explanation: Schedule comparing revenues for each rate class using pro forma year billing determinants at present and proposed rates.

(1)	(2)	PRESENT (a,b)				PROPOSED (a,b)				PROPOSED CHANGE (A)			
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Rate Class	Rate Schedule Revenue	Fuel Rider Revenue	Other Riders Revenue	Total Retail Sales Revenue	Rate Schedule Revenue	Fuel Rider Revenue	Other Riders Revenue	Total Retail Sales Revenue	Rate Schedule Revenue (Col. 7 - Col. 3)	% (Col. 11 / Col. 3)	Total Retail Sales Revenue (Col. 10 - Col. 6)	% (Col. 13 / Col. 6)
1	Rate Class A									-	-	-	-
2	Rate Class B									-	-	-	-
3	Etc.									-	-	-	-
4										-	-	-	-
5										-	-	-	-
6										-	-	-	-
7										-	-	-	-
8										-	-	-	-
9										-	-	-	-
10										-	-	-	-
11										-	-	-	-
12										-	-	-	-
13	Total									-	-	-	-

Supporting Schedules

(a) H-2

(b) G-1

Recap Schedules

(A) G-1

## SECTION 8, APPENDIX 8-1

Schedule: H-2  
**Title: Analysis of Revenue by  
Detailed Rate Schedule**

Explanation: Schedule comparing Arkansas retail revenues for each rate schedule by detailed rate component using pro forma year billing determinants, at present and proposed rates for every rating period (e.g., on-peak, summer off-peak, etc.). Please provide the percent of total rate schedule revenue that each rate schedule component represents.

(1)	(2)	(3)	PRESENT RATES			PROPOSED RATES			PROPOSED CHANGE		
			(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Line No.	Rate Component Description	Customer Bills, Usage, or Demand (a)	Rate \$	Revenue \$ (Col. 3 x Col. 4)	% of Total Revenues (Col. 5 / Total)	Rate \$	Revenue \$ (Col. 3 x Col. 7)	% of Total Revenues (Col. 8 / Total)	Revenue \$ (Col. 8 - Col. 5)	% (Col. 10 / Col. 5)	
1	RATE SCHEDULE DESCRIPTION										
2	Rate Schedule #1										
3	Customer Charge (a)		\$	-	-	\$	-	-	\$	-	
4	Usage Charge 1st Block (a)		\$	-	-	\$	-	-	\$	-	
5	Usage Charge 2nd Block (a)		\$	-	-	\$	-	-	\$	-	
6	Transportation Fee (a)		\$	-	-	\$	-	-	\$	-	
7											
8	Total			\$	-	0.0%	\$	-	0.0%	\$	-
9											
10											
11	Rate Class A (sum of rate schedules within Rate Class A)										
12	Rate Class A Rate Schedule Revenues (A)									-	
13											
14	Rate Class B (sum of rate schedules within Rate Class B)										
15	Rate Class B Rate Schedule Revenues (A)									-	
16											
17	Total Rate Schedule Revenues (A)									-	

Supporting Schedules

Recap Schedules  
(A) H-1

Explanation: Schedule(s) comparing annual or seasonal analysis of customer bills at varying levels of usage at present and proposed rates by rate schedule. For each rate schedule, applicant should order bills by usage level in ascending order and separate into 10 groups (deciles) of equal number of bills. For each group, company should calculate a present and proposed bill using rates from Schedule H-2 applied to that group's average usage. A company with uniform monthly rates will provide an annual analysis. A company with seasonal rates will provide a seasonal analysis for each season. (Exclude non-standard rates, such as lighting, variable peak pricing, and special contracts).

Time Period: \_\_\_\_\_  
(Annual or separate seasonal schedule for each season)

Rate Schedule: \_\_\_\_\_

Description: \_\_\_\_\_

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Decile Levels for Numbers of Bills	Number of Bills	Average Usage	Average Billed Demand	Average Bill at Present Rates (Col. 4) x (Sch H-2 Col. 4)	Average Bill at Proposed Rates (Col. 4) x (Sch H-2 Col. 7)	Proposed Change Revenue \$ (Col. 7 - Col. 6)	% (Col. 8 / Col. 6)
1	1				\$ -	\$ -	\$ -	-
2	2				\$ -	\$ -	\$ -	-
3	3				\$ -	\$ -	\$ -	-
4	4				\$ -	\$ -	\$ -	-
5	5				\$ -	\$ -	\$ -	-
6	6				\$ -	\$ -	\$ -	-
7	7				\$ -	\$ -	\$ -	-
8	8				\$ -	\$ -	\$ -	-
9	9				\$ -	\$ -	\$ -	-
10	10				\$ -	\$ -	\$ -	-
11								
12	Total Bills	-						

Supporting Schedules  
As needed

Explanation: For Residential rate schedule(s) and any other rate schedules for which the Company proposes to change the volumetric blocking, show monthly billed activity and actual consumption, if different, by rate schedule in the format provided. For demand metered customers, show the billed demand in addition to the billed usage. By individual rate schedule, provide data in the block format below with no less than 11 blocks, one of which is zero.

Rate Schedule: \_\_\_\_\_

Description: \_\_\_\_\_

USAGE UNIT		Specify Units		Number of Bills By Block	ACTUAL	BILLED	Revenue By Block	CUMULATIVE BILLED TOTALS					
Line	Block	Block			Metered Usage	Billed Usage		Bills	Usage	Revenue			
No.	Number	Size	Usage		By Block	By Block		Number	% of Total	% of Total	Amount	% of Total	
1	1		0										
2	2												
3	3												
4	4												
5	5												
6	6												
7	7												
8	8												
9	9												
10	10												
11	11												
12	TOTAL												

DEMAND UNIT		Specify Units		Number of Bills By Block	ACTUAL	BILLED	Revenue By Block	CUMULATIVE BILLED TOTALS					
	Block	Block			Metered Demand	Billed Demand		Bills	Demand	Revenue			
	Number	Size	Demand		By Block	By Block		Number	% of Total	% of Total	Amount	% of Total	
13	1		0										
14	2												
15	3												
16	4												
17	5												
18	6												
19	7												
20	8												
21	9												
22	10												
23	11												
24	TOTAL												

Supporting Schedules  
As needed



Explanation: Schedule showing (1) a narrative explanation of the sequential steps taken and (2) supporting calculations underlying the derivation of each component of the proposed rates for each rate schedule.

Supporting Schedules  
As needed

**Title: Summary of Revenues by Rate Class - Present and Proposed Rates**

Explanation: Schedule showing revenues from each rate class for the test year, at present and proposed rates.

Rate Class	Revenues in the Test Year		Increase/(Decrease)
	Present Rate	Proposed Rates	
Total Arkansas Rate Schedule Revenues			

## Recap Schedules

(A) A-2

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Explanation: Include all tariff sheets, including rules and regulations, extension policies, special contracts, fees and charges, etc., for which the company proposes to make any changes.

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APPROPRIATE FOR THE SENSE - 2020-2021-2022-2023-2024-2025-2026-2027-2028-2029-2030-2031-2032-2033-2034-2035-2036-2037-2038-2039-2040-2041-2042-2043-2044-2045-2046-2047-2048-2049-2050-2051-2052-2053-2054-2055-2056-2057-2058-2059-2060-2061-2062-2063-2064-2065-2066-2067-2068-2069-2070-2071-2072-2073-2074-2075-2076-2077-2078-2079-2080-2081-2082-2083-2084-2085-2086-2087-2088-2089-2090-2091-2092-2093-2094-2095-2096-2097-2098-2099-2100-2101-2102-2103-2104-2105-2106-2107-2108-2109-2110-2111-2112-2113-2114-2115-2116-2117-2118-2119-2120

# **Appendix C**

COMPANY NAME  
Docket No.  
ANALYSIS OF SALARIES AND WAGES  
For the Calendar Years 19\_\_ Through 19\_\_  
And the 12-Month Period Ended \_\_\_\_  
(000s Omitted)

		12 Months Ended										Test Year	
		Calendar Years Prior to Test Year											
		5th		4th		3rd		2nd		1st			
No.	Item	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1.	Wages charged to expense:												
2.	Power production expenses												
3.	Transmission expenses												
4.	Distribution expenses												
5.	Customer accounts expenses												
6.	Sales expenses												
7.	Administrative and general expenses:												
	(a) Administrative and general salaries												
	(b) Office supplies and expense												
	(c) Administrative expense transferred-in.												

[illegible]

Format 104  
Sheet 8 of 8

No.	Item (a)	12 Months Ended										Test Year		
		Calendar Years Prior to Test Year												
		5th		4th		3rd		2nd		1st				
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)	Amount (j)	% (k)	Amount (l)	% (m)	
10.	Wages capitalized													
11.	Total salaries and wages													
12.	Ratio of salaries and wages expensed to total wages (L9 ÷ L11)													
13.	Ratio of salaries and wages capitalized to total wages (L10 ÷ L11)													
NOTE: Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), and (m).														

# **Appendix D**



Explanation: Schedule showing the cushion gas inventory using a weighted average inventory cost method.

Line No.	Pipeline Service/ On-system Storage	Test Year			
		Beginning Balance		Ending Balance	
		MCF or MMBtu	Amount	MCF or MMBtu	Amount

Supporting Schedules  
As needed

Recap Schedule  
As needed

Explanation: Schedule showing the stored gas inventory using a weighted average inventory cost method.

Pipeline Service/ On-system Storage	Test Year											
	Beginning Balance			Additions			Withdrawals			Ending Balance		
	MCF or MMBtu	\$/Unit	Amount	MCF or MMBtu	\$/Unit	Amount	MCF or MMBtu	\$/Unit	Amount	MCF or MMBtu	\$/Unit	Amount

Note: If test year contains projected amounts, then include a minimum of two similarly formatted supporting schedules, one containing the historical portion and one containing the projected portion, that will recap to this schedule.

Supporting Schedules  
As needed

Recap Schedule  
As needed

# **Appendix E**

Cycle	# Days	Scheduled Cycle Dates		Normal System Cycle DD	Actual System Cycle DD	Residential Service Factor	Small General Service Factor	Medium General Service Factor	WNA Surcharge/ (Credit)
1	34	11/25/2020	- 12/29/2020	673.7	706.8	(0.02095)	(0.01384)	(0.00951)	(27,226.73)
2	30	11/30/2020	- 12/30/2020	613.4	662.9	(0.03322)	(0.02174)	(0.01471)	(31,520.23)
3	34	12/01/2020	- 01/04/2021	703.5	719.5	(0.00996)	(0.00660)	(0.00456)	(12,668.57)
4	34	12/02/2020	- 01/05/2021	707.8	716.1	(0.00519)	(0.00344)	(0.00237)	(8,431.12)
5	34	12/03/2020	- 01/06/2021	713.1	728.4	(0.00942)	(0.00625)	(0.00433)	(14,352.93)
6	34	12/04/2020	- 01/07/2021	718.1	739.7	(0.01311)	(0.00872)	(0.00606)	(12,506.21)
7	32	12/07/2020	- 01/08/2021	682.0	700.6	(0.01187)	(0.00783)	(0.00537)	(9,978.66)
8	34	12/08/2020	- 01/11/2021	726.7	754.8	(0.01674)	(0.01117)	(0.00780)	(37,428.77)
9	34	12/09/2020	- 01/12/2021	726.2	760.5	(0.02029)	(0.01355)	(0.00948)	(40,766.71)
10	34	12/10/2020	- 01/13/2021	725.9	767.2	(0.02424)	(0.01621)	(0.01136)	(14,124.33)
11	31	12/14/2020	- 01/14/2021	665.6	738.3	(0.04420)	(0.02939)	(0.02041)	(74,380.09)
12	31	12/15/2020	- 01/15/2021	668.1	738.7	(0.04290)	(0.02853)	(0.01982)	(105.80)
13	34	12/16/2020	- 01/19/2021	746.3	807.8	(0.03441)	(0.02317)	(0.01644)	(21,339.80)
14	34	12/17/2020	- 01/20/2021	749.8	798.6	(0.02759)	(0.01856)	(0.01313)	(58,171.94)
15	34	12/18/2020	- 01/21/2021	754.0	784.1	(0.01731)	(0.01161)	(0.00818)	(34,151.19)
16	32	12/21/2020	- 01/22/2021	713.3	743.6	(0.01830)	(0.01218)	(0.00848)	(31,130.01)
17	34	12/22/2020	- 01/25/2021	764.9	781.3	(0.00946)	(0.00634)	(0.00447)	(11,621.67)
18	34	12/23/2020	- 01/26/2021	768.5	777.2	(0.00504)	(0.00338)	(0.00238)	(1,842.80)
21	30	12/28/2020	- 01/27/2021	675.0	648.3	0.01829	0.01192	0.00802	3,186.67
Monthly Total				13,495.9	14,074.4				(438,560.89)

**WNA Factors****Docket No. 2020-7-G Order No. 2020-702**

	"R" Value	HSF	BL
201 Residential-Value	0.48722	0.14954	9.43430
202 Small Commercial Standard	0.38502	0.58810	125.82592
252 Med Commercial Standard	0.38502	9.64232	6102.11651

WNA BY RATE - MONTHLY REPORT  
BILL DATE TOTALS WITHIN STATE

STATE SC											Bill Cycle #
DATE	RATE	CLASS	COMPUTER BILLING THERMS	WNA	FINAL BILLS THERMS	WNA	ADJ/MANUAL BILLS THERMS	WNA	RATE WNA TOTAL	AMOUNT BILLED	
01/06	201	RES-SALES	953668	19913.16-	68770	346.71	784	14.30-	19580.75-	972621.73	1
01/06	201	GVT HOUSING SALE	13489	280.34-	0	.00	0	.00	280.34-	14383.89	
01/06	202	COMM STAND SALES	485205	6703.83-	9482	37.41-	1281	6.68-	6747.92-	415969.36	
01/06	202	INDUSTRIAL SALES	3469	47.97-	0	.00	0	.00	47.97-	2667.09	
01/06	252	COMM STAND SALES	18618	177.04-	0	.00	0	.00	177.04-	14273.30	
01/06	252	INDUSTRIAL SALES	41298	392.71-	0	.00	0	.00	392.71-	29985.74	
01/06			1515747	27515.05-	78252	309.30	2065	20.98-	27226.73-	1449901.11	
01/07	201	RES-SALES	505149	16674.07-	51936-	516.43-	483	8.62-	17199.12-	437275.78	2
01/07	201	GVT HOUSING SALE	5883	195.40-	0	.00	0	.00	195.40-	5216.42	
01/07	202	COMM STAND SALES	477922	10374.75-	47	.23-	0	.00	10374.98-	384749.95	
01/07	202	INDUSTRIAL SALES	90632	1970.05-	0	.00	0	.00	1970.05-	68598.84	
01/07	252	COMM STAND SALES	67565	993.85-	0	.00	0	.00	993.85-	49642.57	
01/07	252	INDUSTRIAL SALES	53493	786.83-	0	.00	0	.00	786.83-	37475.07	
01/07			1200644	30994.95-	51889-	516.66-	483	8.62-	31520.23-	982958.63	
01/08	201	RES-SALES	949686	9333.29-	4539	72.35-	679	4.12-	9409.76-	891146.66	3
01/08	201	GVT HOUSING SALE	0	.00	31	.36-	0	.00	.36-	38.03	
01/08	202	COMM STAND SALES	447219	2942.84-	1268	18.41-	6363	103.70	2857.55-	367836.68	
01/08	202	INDUSTRIAL SALES	48107	317.38-	0	.00	0	.00	317.38-	36436.89	
01/08	252	COMM STAND SALES	10345	47.16-	0	.00	0	.00	47.16-	7800.03	
01/08	252	INDUSTRIAL SALES	7975	36.36-	0	.00	0	.00	36.36-	5942.42	
01/08			1463332	12677.03-	5838	91.12-	7042	99.58	12668.57-	1309200.71	
01/11	201	RES-SALES	1069282	5471.32-	7934	90.21-	916	3.23	5558.30-	1045139.45	4
01/11	201	GVT HOUSING SALE	7831	40.47-	18	.15-	0	.00	40.62-	8249.04	
01/11	202	COMM STAND SALES	716420	2451.40-	3960	56.13-	85	.91-	2508.44-	612408.38	
01/11	202	INDUSTRIAL SALES	41784	143.59-	0	.00	0	.00	143.59-	32821.38	
01/11	252	COMM STAND SALES	52070	123.36-	0	.00	0	.00	123.36-	40527.83	
01/11	252	INDUSTRIAL SALES	23976	56.81-	0	.00	0	.00	56.81-	18674.52	
01/11			1911363	8286.95-	11912	146.49-	1001	2.32	8431.12-	1757820.60	

WNA BY RATE - MONTHLY REPORT  
BILL DATE TOTALS WITHIN STATE

STATE SC											
DATE	RATE	CLASS	COMPUTER BILLING		FINAL BILLS		ADJ/MANUAL BILLS		RATE	AMOUNT	Bill Cycle #
			THERMS	WNA	THERMS	WNA	THERMS	WNA	WNA TOTAL	BILLED	
01/12	201	RES-SALES	1150363	10738.00-	4968	112.83-	287	3.60-	10854.43-	1093124.37	
01/12	202	COMM STAND SALES	469366	2921.94-	9849	118.07-	0	.00	3040.01-	391893.89	
01/12	202	INDUSTRIAL SALES	31457	196.48-	0	.00	0	.00	196.48-	24032.44	
01/12	252	COMM STAND SALES	49619	214.82-	0	.00	0	.00	214.82-	36817.58	
01/12	252	INDUSTRIAL SALES	10901	47.19-	0	.00	0	.00	47.19-	8093.51	
01/12			1711706	14118.43-	14817	230.90-	287	3.60-	14352.93-	1553961.79	5
01/13	201	RES-SALES	726061	9452.11-	5132-	191.76-	264	2.64-	9646.51-	687098.82	
01/13	201	GVT HOUSING SALE	10469	135.76-	60	2.58-	0	.00	138.34-	10918.45	
01/13	202	COMM STAND SALES	278860	2423.49-	2767	43.46-	325	1.02-	2467.97-	232540.41	
01/13	202	INDUSTRIAL SALES	8195	71.38-	0	.00	0	.00	71.38-	6426.32	
01/13	252	COMM STAND SALES	19890	120.52-	0	.00	0	.00	120.52-	14701.89	
01/13	252	INDUSTRIAL SALES	10149	61.49-	0	.00	0	.00	61.49-	7540.67	
01/13			1053624	12264.75-	2305-	237.80-	589	3.66-	12506.21-	959226.56	6
01/14	201	RES-SALES	610382	7208.10-	3749	145.20-	236	3.06-	7356.36-	587195.47	
01/14	202	COMM STAND SALES	278957	2185.21-	321	4.54-	0	.00	2189.75-	235185.82	
01/14	202	INDUSTRIAL SALES	30990	242.59-	0	.00	0	.00	242.59-	23953.73	
01/14	252	COMM STAND SALES	26565	142.64-	0	.00	0	.00	142.64-	20060.08	
01/14	252	INDUSTRIAL SALES	8813	47.32-	0	.00	0	.00	47.32-	6187.26	
01/14			955707	9825.86-	4070	149.74-	236	3.06-	9978.66-	872582.36	7
01/15	201	RES-SALES	1548334	26030.36-	2621	102.94-	585	5.24-	26138.54-	1480297.80	
01/15	201	GVT HOUSING SALE	0	.00	12	.87-	807-	4.20	3.33	702.87-	
01/15	202	COMM STAND SALES	927121	10386.39-	463	18.26-	492	5.63	10399.02-	772469.66	
01/15	202	INDUSTRIAL SALES	25080	281.21-	0	.00	0	.00	281.21-	20194.77	
01/15	252	COMM STAND SALES	36180	313.53-	0	.00	0	.00	313.53-	27550.24	
01/15	252	INDUSTRIAL SALES	38440	299.80-	0	.00	0	.00	299.80-	28436.45	
01/15			2575155	37311.29-	3096	122.07-	270	4.59	37428.77-	2328246.05	8

WNA BY RATE - MONTHLY REPORT  
BILL DATE TOTALS WITHIN STATE

STATE		SC		COMPUTER BILLING		FINAL BILLS		ADJ/MANUAL BILLS		RATE		AMOUNT		Bill
DATE	RATE	CLASS		THERMS	WNA	THERMS	WNA	THERMS	WNA	WNA	TOTAL	BILLED		Cycle #
01/19	201	RES-SALES		1778490	36060.41-	12768	518.71-	2043	14.97-		36594.09-	1672876.08		9
01/19	202	COMM STAND SALES		286836	3903.90-	1229	29.57-	70	1.60-		3935.07-	241522.66		
01/19	202	INDUSTRIAL SALES		13788	184.74-	0	.00	0	.00		184.74-	11109.51		
01/19	252	COMM STAND SALES		0	.00	0	.00	0	.00		.00	83.48		
01/19	252	INDUSTRIAL SALES		5572	52.81-	0	.00	0	.00		52.81-	3939.46		
01/19				2084686	40201.86-	13997	548.28-	2113	16.57-		40766.71-	1929531.19		
01/20	201	RES-SALES		481920	11687.78-	4181	145.58-	1226	1.02		11832.34-	473412.00		10
01/20	202	COMM STAND SALES		145335	2358.09-	765	20.31-	10348-	90.08		2288.32-	120563.52		
01/20	202	INDUSTRIAL SALES		227	3.67-	0	.00	0	.00		3.67-	198.26		
01/20				627482	14049.54-	4946	165.89-	9122-	91.10		14124.33-	594173.78		
01/21	201	RES-SALES		980784	43181.64-	4215	117.10-	111	1.00-		43299.74-	938357.21		11
01/21	201	GVT HOUSING SALE		15434	677.31-	91	3.12-	0	.00		680.43-	15576.38		
01/21	202	COMM STAND SALES		878301	25769.80-	10	.24-	0	.00		25770.04-	716144.10		
01/21	202	INDUSTRIAL SALES		47257	1388.61-	0	.00	0	.00		1388.61-	35629.42		
01/21	252	COMM STAND SALES		99666	2034.08-	0	.00	0	.00		2034.08-	76405.04		
01/21	252	INDUSTRIAL SALES		59148	1207.19-	0	.00	0	.00		1207.19-	42058.26		
01/21				2080590	74258.63-	4316	120.46-	111	1.00-		74380.09-	1824170.41		
01/22	201	RES-SALES		74	.37-	4480	92.01-	189	6.94-		99.32-	4484.40		12
01/22	201	GVT HOUSING SALE		0	.00	0	.00	0	.00		.00	42.00		
01/22	202	COMM STAND SALES		0	.00	681	6.48-	0	.00		6.48-	601.73		
01/22				74	.37-	5161	98.49-	189	6.94-		105.80-	5128.13		
01/25	201	RES-SALES		509995	17488.28-	6050	107.42-	955	7.15		17588.55-	478572.22		13
01/25	202	COMM STAND SALES		161780	3734.17-	2234	5.05	495	2.82-		3731.94-	131272.03		
01/25	202	INDUSTRIAL SALES		834	19.31-	0	.00	0	.00		19.31-	621.93		
01/25				672609	21241.76-	8284	102.37-	1450	4.33		21339.80-	610466.18		
01/26	201	RES-SALES		1725418	48043.42-	4299	12.49-	645	13.66-		48069.57-	1571023.37		14
01/26	201	GVT HOUSING SALE		0	.00	0	.00	0	.00		.00	7.00		
01/26	202	COMM STAND SALES		493031	9162.29-	877	3.41	0	.00		9158.88-	396744.37		
01/26	202	INDUSTRIAL SALES		27166	503.93-	0	.00	0	.00		503.93-	21028.23		
01/26	252	COMM STAND SALES		12632	165.84-	0	.00	0	.00		165.84-	9666.94		
01/26	252	INDUSTRIAL SALES		20849	273.72-	0	.00	0	.00		273.72-	15486.42		
01/26				2279096	58149.20-	5176	9.08-	645	13.66-		58171.94-	2013956.33		

BILL DATE TOTALS WITHIN STATE											
STATE SC			COMPUTER BILLING		FINAL BILLS		ADJ/MANUAL BILLS		RATE	AMOUNT	Bill Cycle #
DATE	RATE	CLASS	THERMS	WNA	THERMS	WNA	THERMS	WNA	WNA TOTAL	BILLED	
01/27	201	RES-SALES	1642510	28346.32-	4603	100.06	1138	28.23-	28274.49-	1518783.06	15
01/27	202	COMM STAND SALES	471810	5475.08-	261	5.48	0	.00	5469.60-	380652.58	
01/27	202	INDUSTRIAL SALES	16349	189.75-	0	.00	0	.00	189.75-	12652.68	
01/27	252	COMM STAND SALES	5775	47.23-	0	.00	0	.00	47.23-	4541.32	
01/27	252	INDUSTRIAL SALES	20798	170.12-	0	.00	0	.00	170.12-	14499.45	
01/27			2157242	34228.50-	4864	105.54	1138	28.23-	34151.19-	1931129.09	
01/28	201	RES-SALES	950494	17277.44-	3346	47.22	594-	56.23-	17286.45-	886364.01	16
01/28	201	GVT HOUSING SALE	6399	116.80-	96	7.78	0	.00	109.02-	5963.11	
01/28	202	COMM STAND SALES	849464	10344.70-	857	11.49	0	.00	10333.21-	668970.52	
01/28	202	INDUSTRIAL SALES	112492	1369.74-	0	.00	0	.00	1369.74-	86644.29	
01/28	252	COMM STAND SALES	113465	962.10-	0	.00	0	.00	962.10-	84128.94	
01/28	252	INDUSTRIAL SALES	126130	1069.49-	0	.00	0	.00	1069.49-	90208.22	
01/28			2158444	31140.27-	4299	66.49	594-	56.23-	31130.01-	1822279.09	
01/29	201	RES-SALES	1390714	10606.64-	2158	71.42	1852	69.90	10465.32-	1289326.16	17
01/29	202	COMM STAND SALES	330224	1057.05-	37	1.15	0	.00	1055.90-	277773.77	
01/29	202	INDUSTRIAL SALES	21570	36.80-	0	.00	0	.00	36.80-	17335.22	
01/29	252	COMM STAND SALES	8550	10.42-	0	.00	0	.00	10.42-	6425.19	
01/29	252	INDUSTRIAL SALES	11910	53.23-	0	.00	0	.00	53.23-	8335.18	
01/29			1762968	11764.14-	2195	72.57	1852	69.90	11621.67-	1599195.52	
02/01	201	RES-SALES	198326	969.94-	7851	121.70	1050	12.24-	860.48-	196496.67	18
02/01	202	COMM STAND SALES	268809	895.35-	2853	3.28-	0	.00	898.63-	221466.16	
02/01	202	INDUSTRIAL SALES	9691	32.69-	0	.00	0	.00	32.69-	7359.80	
02/01	202	COMM SALES-CNG	0	.00	0	.00	0	.00	.00	22.00	
02/01	252	COMM STAND SALES	21432	51.00-	0	.00	0	.00	51.00-	14939.16	
02/01			498258	1948.98-	10704	118.42	1050	12.24-	1842.80-	440283.79	
02/02	201	RES-SALES	150491	2748.48	6954	27.04-	350	.04-	2721.40	152136.61	21
02/02	201	GVT HOUSING SALE	1774	32.44	0	.00	0	.00	32.44	1530.93	
02/02	202	COMM STAND SALES	45421	547.11	1705	18.60-	0	.00	528.51	40262.64	
02/02	202	INDUSTRIAL SALES	9867	29.72-	0	.00	0	.00	29.72-	7614.38	
02/02	252	COMM STAND SALES	89191	19.70	0	.00	0	.00	19.70	66025.13	
02/02	252	INDUSTRIAL SALES	21748	85.66-	0	.00	0	.00	85.66-	15703.93	
02/02			318492	3232.35	8659	45.64-	350	.04-	3186.67	283273.62	
			27027219	436745.21-	136392	1912.67-	11155	96.99	438560.89-	24267484.94	



# **Appendix F**

South Carolina Public Service Commission

Company:

Docket No.:

Explanation:

Provide the compensation information for each named executive officer

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness:

Line No	Name and Principal Position	Year	Salary (\$)	Bonus (\$)	Stock Awards (\$)	Option Awards (\$)	Non-Equity Incentive Plan Compensation (\$)	Change in Pension Value and Nonqualified Deferred Compensation Earnings (\$)	All Other Compensation (\$)	Total (\$)

Supporting Schedules:

Recap Schedules:

Schedule	###	Executive Target Bonus	Page__of__
South Carolina Public Service Commission		Explanation:	Type of Data Shown:
Company:		Provide the incentive payout information for each column	____ Projected Test Year Ended ____/____/____
Docket No.:			____ Prior Year Ended ____/____/____
			____ Historical Test Year Ended ____/____/____
			Witness:

Line No	Band (In the event a Participant changes bands during the Plan Year, the Annual Target Bonus will be calculated based on the Participant's actual band at year-end)	Annual Target Bonus (% of base salary)	Percentage of Bonus Related to Business Performance (either Company or Departmental)	Percentage of Annual Target Bonus Related to Individual Performance
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Supporting Schedules:	Recap Schedules:
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